



MESSAGE FROM THE SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION

I congratulate the new 111th Congress of the United States, to whom we are pleased to submit this second formal report prepared by the Special Inspector General for Afghanistan Reconstruction (SIGAR), as directed by Section 1229 of the National Defense Authorization Act of 2008. Our office is growing in its understanding and appreciation of the tremendous responsibilities of its assigned tasks.

Having now met with leaders at nearly all levels of the Afghanistan reconstruction effort and having personally conducted two extended visits to Afghanistan, I can state with confidence that there is much work for SIGAR to perform in order to provide the depth and breadth of oversight the Congress has mandated. The reconstruction effort is taking place in a complex, challenging, dangerous, and inhospitable environment. Participants at all levels brave the difficulties in a gallant effort and should be commended for their many sacrifices. However, their sacrifices will not bring about success if there is no clear and unified strategy on which to focus and to which all partners in the reconstruction effort are unequivocally committed. Based on my recent trips to Afghanistan, I fear there are major weaknesses in strategy. Although SIGAR has not completed an in-depth review of reconstruction strategies, there is a broad consensus among those with whom I have spoken that reconstruction efforts are fragmented and that existing strategies lack coherence. Furthermore, senior officials of the government of the Islamic Republic of Afghanistan have expressed a strong desire for greater involvement and authority in the reconstruction of their country. These officials believe that the institutions and people of Afghanistan have the capacity to effectively participate more fully in the management and implementation of reconstruction contracts. The coherence of strategy and the degree of involvement of the government of Afghanistan are matters of importance to the SIGAR mandate and are among the many issues that will receive oversight attention from SIGAR.

I appreciate the funding support the Congress continues to provide our office that is allowing us to grow on a path toward meeting the challenges ahead. The SIGAR Joint Announcement Memo, signed by the Deputy Secretaries of State and Defense on October 21, 2008, has helped to advance the support those agencies are to provide, as mandated by the NDAA Act of 2008. A copy of this memo is provided at Appendix 3 of this report. Additionally, I am pleased to inform the Congress that SIGAR has established a permanent office at the U.S. Embassy in Kabul and intends to provide strong oversight by expanding its presence in Afghanistan to over 30 employees located at three locations in Afghanistan. I have assigned my Principal Deputy Inspector General to lead this critical element.

Respectfully submitted on January 30, 2009,

Arnold Fields
Major General, USMC (Ret.)
Special Inspector General for Afghanistan Reconstruction

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EXECUTIVE SUMMARY

This is the second quarterly report of the Special Inspector General for Afghanistan Reconstruction (SIGAR) to the U.S. Congress, submitted under the provisions of the Fiscal Year 2008 National Defense Authorization Act. It adds to the first quarterly report submitted October 30, 2008, which provided a summary of funds devoted to the reconstruction of Afghanistan since 2001; a review of relevant U.S. and international laws and agreements which govern the approach to the reconstruction of Afghanistan; and a status report on the establishment of SIGAR as an independent oversight agency. Building on the information provided in the first report, this submission provides a summary of oversight reports on Afghanistan reconstruction since 2002, discusses initial SIGAR observations on some of the challenges to Afghanistan reconstruction, and concludes by outlining SIGAR's methodology for oversight.

Section I of this report provides a definition of Afghanistan reconstruction oversight and a summary of recent developments that have affected reconstruction efforts in Afghanistan. As highlighted in the box below, Public Law 110-181 established the SIGAR oversight duties and authorities to include the independent and objective fact-finding, coordination, and reporting of key accountability measures of U.S. government appropriated funds and funds otherwise made available for Afghanistan reconstruction. SIGAR is proceeding accordingly and will include in its oversight all funds and activities contributing to the reconstruction of Afghanistan that are of interest to the Congress and the U.S. taxpayer. Section I also includes an overview of significant initiatives underway to improve the reconstruction strategy, a review of recent command and control changes for the International Security Assistance Force (ISAF) and the U.S. military command in Afghanistan, and a summary of the greatest challenges to the effective reconstruction of Afghanistan.

Definition of Afghanistan Reconstruction Oversight

PL 110-181 defines SIGAR's authority for oversight of Afghanistan reconstruction to include any major contract, grant, agreement, or other funding mechanism entered into by any department or agency of the United States government that involves the use of amounts appropriated, or otherwise made available for the reconstruction of Afghanistan with any public or private entity for any of the following purposes:

- (A) To build or rebuild physical infrastructure of Afghanistan
- (B) To establish or reestablish political or societal institutions of Afghanistan
- (C) To provide products or services to the people of Afghanistan
- (D) To provide security or other support functions to facilitate Afghanistan reconstruction efforts

Section II of this report offers a summary of Afghanistan oversight reports since 2002 produced by other U.S. government oversight agencies with responsibilities within Afghanistan: Department of State, Office of the Inspector General (State OIG); Department of Defense, Office of the Inspector General (DoD IG); United States Agency for International Development, Office of the Inspector General (USAID OIG); and Government Accountability Office (GAO). This section is intended to highlight existing information and encourage action on findings and recommendations by responsible authorities. SIGAR will use these existing assessments and reports as an oversight baseline in order to better focus its efforts and avoid unnecessary duplication of activities.

SIGAR's review of existing reports reveals a number of common themes. State OIG oversight reports generally found that reconstruction-related programs were well-executed, but that in order to achieve success, a sustained effort was needed. DoD IG inspections reported on a number of administrative and contracting issues and recommended actions to improve internal controls and training. Reports by the USAID OIG focused on insufficient contract management, an inability to obtain useful performance data, and poor contractor performance. GAO's reports highlighted a lack of coordination of efforts and integrated strategy, deteriorating security, insufficient Afghan capacity, and delayed funding, among other findings, with recommendations focusing on the need for more efficient coordination of interagency efforts.

Other U.S. government agencies and departments have also prepared reports on reconstruction activities in Afghanistan. SIGAR has asked the Army Audit Agency, the Federal Bureau of Investigation (FBI), the Department of the Army, U.S. Central Command, USAID Resource Management, the Office of the Secretary of Defense (OSD) Policy, OSD Comptroller, and the U.S. Army Corps of Engineers to provide information on these reports. SIGAR will summarize the information received from these agencies in its future quarterly reports and, where appropriate, urge that action be taken.

Section III of this report provides a summary assessment of reconstruction funding in Afghanistan since 2002. This data reveals that substantial amounts of appropriated funds for Afghanistan reconstruction have been allocated but not fully disbursed. Based on the data provided to SIGAR, the amount of unexpended and unobligated funds is in the billions of dollars. SIGAR will audit all appropriated funds and report the reasons why such large amounts remain unobligated or unexpended, and to the fullest extent possible, determine the implications of such matters to the overall reconstruction effort.

Section IV of this report brings the previous three sections into context by identifying several broad areas within existing reconstruction efforts on which SIGAR will focus during the next 12 to 18 months. These include (1) reviews of internal controls, performance, and accountability of major contracts of various U.S. government agencies; (2) assessments of the internal controls and accountability of key Afghan ministries that have planning and management responsibility for U.S. funded reconstruction projects; (3) reviews of Provincial Reconstruction Teams' effectiveness and management, (4) reviews of reconstruction strategies, and (5) reviews

of crucial sectors, such as power generation, water, irrigation, and rule of law. As a number of oversight reports indicate, U.S. efforts in these and other areas have not measured up to expectations; SIGAR will examine past findings and recommendations, and what corrective actions have been taken.

In its review of these focus areas, SIGAR will use three interrelated fact-finding methods: audits, inspections, and investigations.

- Audits will be performed in accordance with established generally accepted government auditing standards in order to assess the efficiency, effectiveness, performance and results of programs.
- Inspections will provide oversight to ensure compliance with legal requirements, regulations, contract terms, or other accepted criteria.
- Investigations will review allegations of corruption and wrong-doing in order to provide an evidential basis for prosecution or other disciplinary action.

Section V of this report provides an update of significant SIGAR activities during the previous quarter. As the agency continues to advance in capacity, SIGAR anticipates becoming increasingly capable of fulfilling the full measure of its mandate described in Section IV of this report. Since October 2008, SIGAR has conducted four separate visits to Afghanistan. More importantly, SIGAR's long-term presence in Afghanistan will enable it to provide proper oversight through the permanent office established at the U.S. Embassy in Kabul in late January 2009. SIGAR appreciates the support provided by State and the Embassy. The team is led by the SIGAR Principal Deputy Inspector General and will be staffed by auditors, inspectors, investigators, interpreters and translators. In addition to the Embassy-based SIGAR Office, other smaller, satellite offices at Bagram, Kandahar, and the Combined Security Transition Command - Afghanistan (CSTC-A) will also be established in the coming months. The SIGAR hotline is operational in the U.S. and Afghanistan, and SIGAR can now receive, process, and investigate allegations of waste, fraud, abuse, and other issues.



The Special Inspector General conducting a successful inspection of a new provincial police headquarters built by an Afghan contractor.

SIGAR notes with great appreciation the Congress's ongoing support as it continues to perform its oversight duties.

SECTION I - BACKGROUND

Introduction

The second quarterly report of the Special Inspector General for Afghanistan Reconstruction (SIGAR) to the U.S. Congress builds upon the first quarterly report SIGAR submitted on October 30, 2008. These reports are required under provisions of the Fiscal Year (FY) 2008 National Defense Authorization Act (NDAA, Section 1229). SIGAR's reports summarize the activities “of the Inspector General (IG) and the activities under programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan....”¹

This second report provides a thematic summary of Afghanistan reconstruction oversight since 2002, as well as an overview of future SIGAR activities and operations.

Section I of this report introduces the purposes of the report, provides discussion of key SIGAR terms, and presents updates on Afghanistan since the publication of SIGAR's October 30, 2008 Report to Congress. Section II summarizes and provides a baseline assessment of published oversight reports to date conducted by the Government Accountability Office (GAO), Department of State Office of the Inspector General (State OIG), Department of Defense Inspector General (DoD IG) and the United States Agency for International Development Office of the Inspector General (USAID OIG). Section III presents an analysis of reconstruction funding to date and a depiction of allocations and expenditures of the entities involved in Afghanistan reconstruction. Section IV identifies the broad areas within the reconstruction effort that SIGAR will focus upon in the next 12 months. Section V provides updates on the status on SIGAR and its commencement of oversight efforts.

Defining SIGAR Key Terms

SIGAR was established to afford the Congress and the people of the United States assurance that the money appropriated for Afghanistan reconstruction was spent as intended. The meaning of two key terms, *oversight* and *reconstruction*, shape the scope of SIGAR's activities.

Oversight

Legislation clearly establishes SIGAR's oversight functions. PL 110-181 enumerates the duties of the office as it relates to oversight of Afghanistan reconstruction as follows:²

It shall be the duty of the Inspector General to conduct, supervise, and coordinate audits and investigations of the treatment, handling, and expenditure of amounts appropriated or otherwise made available for the reconstruction of Afghanistan, and of the programs, operations, and contracts carried out utilizing such funds, including—

- the oversight and accounting of the obligation and expenditure of such funds;
- the monitoring and review of reconstruction activities and contracts funded by such funds, and of the transfer of such funds and associated information between and among departments, agencies, and entities of the United States and private and nongovernmental entities;
- the maintenance of records on the use of such funds to facilitate future audits and investigations of the use of such fund;
- the monitoring and review of the effectiveness of United States coordination with the Government of Afghanistan and other donor countries in the implementation of the Afghanistan Compact and the Afghanistan National Development Strategy; and
- the investigation of overpayments such as duplicate payments or duplicate billing and any potential unethical or illegal actions of Federal employees, contractors, or affiliated entities and the referral of such reports, as necessary, to the Department of Justice to ensure further investigations, prosecutions, recovery of further funds, or other remedies.

The Inspector General shall establish, maintain, and oversee such systems, procedures, and controls as the Inspector General considers appropriate to discharge the duties listed above.

SIGAR recognizes other government entities have certain oversight responsibilities for U.S. government actions in Afghanistan. Section II depicts the oversight products of GAO and the offices of the three Congressionally-appointed Inspectors General (State OIG, DoD IG, and USAID OIG). In addition, SIGAR is aware of various other institutions that have a role in oversight, including the United Nations (UN), World Bank, NGOs, the Congress, Department of Defense (DoD) Policy, and Department of State (State) Management.

Reconstruction

SIGAR relies on its enabling legislation to define the term *reconstruction* as follows:

Definition of Afghanistan Reconstruction Oversight

PL 110-181 defines SIGAR’s authority for oversight of Afghanistan reconstruction to include any major contract, grant, agreement, or other funding mechanism entered into by any department or agency of the United States government that involves the use of amounts appropriated, or otherwise made available, for the reconstruction of Afghanistan with any public or private entity for any of the following purposes:

- (A) Build or rebuild physical infrastructure of Afghanistan
- (B) Establish or reestablish political or societal institutions of Afghanistan
- (C) Provide products or services to the people of Afghanistan
- (D) Provide security or other support functions to facilitate Afghanistan reconstruction efforts

The language that established SIGAR lists examples of activities that constitute the reconstruction of Afghanistan. The key element is U.S. government participation in the use or management of funds that contribute to the four purposes above.

There are a number of other pieces of legislation that support a broad definition of reconstruction in the case of Afghanistan. An example of this is the Afghanistan Freedom Support Act (AFSA) of 2002 (P.L. 107-327). The AFSA states that “the United States and the international community should support efforts that advance the development of democratic civil authorities and institutions in Afghanistan and the establishment of a new broad-based, multi-ethnic, gender-sensitive, and fully representative government in Afghanistan.” In the AFSA, Section 102, rationale for the assistance granted by Title I—Economic and Democratic Assistance for Afghanistan is provided. These reasons range from avoiding violence against the United States and its allies to reducing the chance that Afghanistan will again be a source of international terrorism. It also seeks to help establish a representative government that is responsive to the rehabilitation and reconstruction needs of its people, and reconstruction of Afghanistan through, among other things, programs to create jobs, facilitate clearance of landmines, and rebuild the agricultural sector, the healthcare system, and the educational system.³

Section 103 of the AFSA also focuses on the following key topics, which provide a detailed enumeration of the categorical examples found in the enabling legislation.

- The provision of urgent humanitarian needs
- The repatriation and resettlement of refugees and internally displaced persons
- The assistance of counternarcotics efforts
- The reestablishment of food security
- The rehabilitation of the agricultural sector
- The improvement of health conditions
- The reconstruction of the basic infrastructure
- The reestablishment of Afghanistan as a viable nation-state and market economy
- The provision of assistance to women and girls
- The strengthening of security and the provision of military assistance

A broad definition of reconstruction is also found in various international agreements and strategies. Among these are *The Bonn Agreement* (political and societal institutions; 2001)⁴, *The Afghanistan Compact* (goals: security, governance, rule of law and human rights, economic and social development; and metrics; 2006)⁵, and *The Afghanistan National Development Strategy* (ANDS)⁶ (goals: metrics and priorities; 2008)⁶. All of the operative categories and examples enumerated in these documents are closely related to those contained in State's Foreign Assistance Framework and in the SIGAR enabling legislation.

Congress, mindful of \$100 billion reconstruction efforts in Iraq, chose in the case of Afghanistan to institute a broad and all-encompassing definition of reconstruction within SIGAR's enabling language. By this definition, reconstruction means rebuilding Afghan society in all of its aspects.

Therefore, all sources of funds that affect the rebuilding of Afghan society are subject to SIGAR's oversight.

Definitions of additional reconstruction terms are found in the glossary at Appendix A.

Afghanistan Updates

The following subsections describe developments in Afghanistan and their impact on current reconstruction efforts.

Afghanistan Command and Control

On October 6, 2008, DoD activated United States Forces-Afghanistan (USFOR-A), which was created to be a functioning command and control headquarters for U.S. forces in Afghanistan.⁷ The purpose of USFOR-A is to consolidate U.S. military forces operating in Afghanistan under one unified command. General David McKiernan, USA, was appointed the Commander of USFOR-A (CDR USFOR-A).

General McKiernan serves concurrently as the Commander of the International Security Assistance Force (CDR ISAF). The chains of command for ISAF and Operation Enduring Freedom (OEF) remain independent. U.S. Central Command (CENTCOM) continues to oversee U.S. counterterrorism and detainee operations.⁸

Joint Force Command Brunssum (JFC-Brunssum), the North Atlantic Treaty Organization (NATO) military command based at Brunssum, the Netherlands, serves as the higher NATO headquarters for ISAF. Strategic command and control of ISAF is exercised by NATO, Supreme Headquarters Allied Powers in Europe (SHAPE) in Mons, Belgium.⁹ CENTCOM served as the higher command for the Combined Joint Task Force (CJTF) and Combined Security Transition Command-Afghanistan (CSTC-A) until the October 2008 creation of USFOR-A. For an illustration of NATO and U.S. command and control in Afghanistan, see Figure 1.

AFGHANISTAN COMMAND & CONTROL

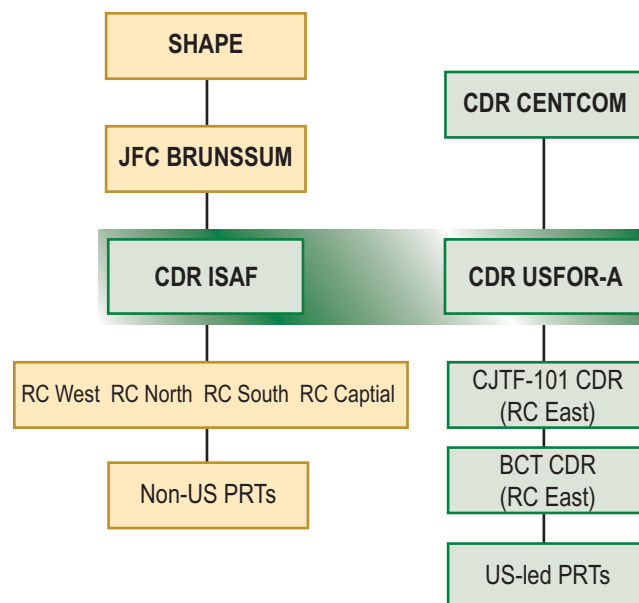


Figure 1 - Afghanistan Command and Control¹⁰

New Reconstruction Strategies

A series of strategies for Afghanistan reconstruction has been in place since 2001. However, there is no overarching strategy that has been implemented to guide all reconstruction efforts. At the Paris Conference in June 2008, the government of the Islamic Republic of Afghanistan (GIRoA) presented the ANDS, a strategy for the reconstruction of their country. The ANDS was developed and approved by the GIRoA with international involvement and support.¹¹ The ANDS contains strategies for improvements in security, governance, economic growth, and poverty reduction. The plan presents the government's vision for Afghanistan in the year 2020 and outlines specific goals within the three pillars (Security, Governance, and Development) outlined in the Afghanistan Compact to be accomplished in the years 2008-2013. SIGAR believes the ANDS should serve as the master strategy for the creation of other strategies for Afghanistan reconstruction. However, the ANDS has yet to be fully implemented and integrated by U.S. or NATO Commands, or properly integrated within the State Department's Mission Performance Plan in conjunction with the security and stability commands (ISAF and USFOR-A) in Afghanistan.

In late 2008, the National Security Council began a comprehensive review across the spectrum of U.S. involvement in Afghanistan. This review encompasses a range of government participants, including U.S. interests in Pakistan that may impact Afghanistan.

Challenges to Reconstruction Strategies

The large number of international participants involved in Afghanistan reconstruction makes strategic coordination a challenge. Many countries, in addition to providing differing levels of funding, also place caveats on the funding that may restrict the execution of strategy. SIGAR believes that the creation of an overarching, unified strategy in Afghanistan is required for success in the reconstruction of Afghanistan.

Proposed Civilian Augmentation in PRTS

Provincial Reconstruction Teams (PRTs) are teams of civilian and military personnel whose mission is expanding the influence of the Afghan central government, contributing to reconstruction efforts, and strengthening local governance. PRTs were established in Afghanistan in 2002 and have subsequently been used in Iraq as well.¹² For further information on PRTs, see Section IV.

ISAF currently commands 26 PRTs in Afghanistan. A total of 14 countries lead these PRTs, with the United States serving as the lead nation for 12 teams. Though DoD's June 2008 *Report on Progress toward Security and Stability in Afghanistan* reported that both USAID and the U.S. Department of Agriculture (USDA) had fewer personnel serving in Afghanistan PRTs than authorized, State has reported that all authorized positions but one are currently filled.¹³

Table 1 - U.S.-led PRTs.¹⁴

PRT	Province	ISAF Regional Command	Authorized USG Civilian Staffing	Current USG Civilian Staffing
Asadabad	Konar	East	3	3
Bagram	Parwan and Kapisa	East	3	2
Farah	Farah	East	3	3
Gardez	Paktia	East	3	3
Ghazni	Ghazni	East	3	3
Jalalabad	Nangarhar	East	3	3
Khost	Khost	East	3	3
Mether Lam	Mether Lam	East	3	3
Nuristan	Nuristan	East	3	3
Panjshir	Panjshir	East	3	3
Qalat	Zabul	South	3	3
Sharana	Paktika	West	3	3

In November 2008, the U.S. Embassy to Afghanistan proposed new PRT models for Afghanistan and an increase in U.S. government civilian support to OEF, including the establishment of four new PRTs, the creation of District Support Teams (DSTs) and the expansion of the U.S. government civilian presence in Afghanistan by more than 200 personnel. State reported that these proposals would be key to the success of the United States' counterinsurgency campaign.

The Embassy's proposal emphasizes engagement on the provincial and district level. State recommends adding personnel from State, USAID, and USDA to ensure all PRTs have U.S. government representation and further recommends adding four new PRTs in Parwan, Kabul city, Dai Kundi and Nimroz. Six Tribal Engagement Teams, comprised of tribal/cultural engagement experts, would be established primarily in Pashtun areas in order to aid cooperation with and understanding of tribal leadership. State advises placing rule of law (ROL) experts at several strategic PRTs in order to more fully utilize PRT capabilities to advance ROL.

State also proposes implementing new DSTs. The teams would include State and USAID personnel working with locally-employed Afghan staff and would work in critical districts where civilians working the governance, development, and information lines of operation would be most valuable in the counterinsurgency effort. These teams will be critical in engaging and mentoring district and community leadership in areas which have been exceedingly difficult to reach due to terrain and personnel.

The proposal further envisions the creation of four Fly-Away Teams of one to three civilians (State/USAID/USDA), with the composition of the team tailored to the specific requirements of the location. Together with military units (e.g., Civil Affairs teams), the Fly-Away Teams will initiate work within the governance and development lines of operation, assess further requirements for progress and establish mechanisms for continued PRT/DST engagement and support once the efforts have matured. The Fly-Away Teams will travel to forward-located

operating bases and remain at that location for a period of weeks or months, then return to a central platform (DST, PRT, Task Force, Regional Command, or Kabul).

Under the Embassy's proposal, all authorized USAID, State, and USDA PRT positions would be filled, and several strategically-chosen PRTs, as well as the embassy in Kabul, would receive additional personnel from these agencies. USAID would establish teams of technical representatives at each of the four regional commands. The proposal also suggests that a ROL expert and a USAID and USDA representative be added to current U.S. brigades, with all future brigades receiving four State personnel and four USAID Technical Advisors. State will further expand its presence in Afghanistan by establishing Provincial Governance and Development Offices (PGDOs) to ensure that greater economic/development focus is brought to bear on the more stable provinces of Nangarhar, Bamian, and Panjshir; these offices will supplement the work of the provinces' PRTs. For example, the PGDO in Nangarhar will focus on the governance/development issues of Jalalabad and its vicinity, allowing the Nangarhar PRT to focus on the province's other districts.

Altogether, the Embassy's recommendations on expanding the PRT model in Afghanistan would include 215 new positions: 82 from State, 105 from USAID, and 28 from USDA. Many of the new personnel would be integrated into and supported by international forces, and State has therefore recommended creating bilateral memoranda of understanding with the United States' Coalition partners. The timeline for implementing the proposed increase in civilian personnel is dependent on identifying and securing additional resources.

Expected U.S. Military Increases for 2009

As has been widely reported, the Chairman of the Joint Chiefs of Staff stated in December 2008 that as many as 30,000 additional troops could be sent to Afghanistan, bringing the total American force in Afghanistan to more than 60,000.¹⁵ The troop increases are expected to occur in mid-2009. The increases are intended to combat the increasing security risk in Afghanistan and help secure the area for reconstruction efforts. At least two combat brigades are slated to be in Afghanistan in early 2009.¹⁶ Currently, an additional brigade is being added to Regional Command East (RC East), increasing the total number of brigades there to three. This brigade is slated to arrive in Afghanistan sometime in January 2009.¹⁷ In late September 2008, the Secretary of Defense said that a Marine battalion will head to Afghanistan in November and an Army brigade in January, but no more forces will be available for deployment to Afghanistan until spring or summer of 2009.¹⁸ General McKiernan has asked that four additional brigades be deployed to Afghanistan.¹⁹ Both the Secretary of Defense and General McKiernan have stated that there would be a "sustained commitment" of American troops in Afghanistan for the next three or four years, but a specific number of total troops was not provided.²⁰

SECTION II – AFGHANISTAN OVERSIGHT BASELINE

Introduction

One core objective of this report is to begin establishing a baseline of Afghanistan reconstruction oversight. To aid in the coordination of reconstruction efforts in Afghanistan, SIGAR is reviewing the findings and recommendations of other oversight entities, and what corrective actions have been taken. SIGAR will examine the information received from various agencies, identifying overlaps and gaps in oversight and audit coverage, and recurring challenges to, efficient results. Using this information, SIGAR will determine which areas have been adequately examined and which remain in need of review or follow-up.

SIGAR has requested all published oversight reports from State OIG, DoD IG, USAID OIG, and GAO since 2002. SIGAR's initial assessments of the findings and recommendations from these reports can be found in this section of the report. The Army Audit Agency, the FBI, the Department of the Army, CENTCOM, USAID Resource Management, OSD Policy, OSD Comptroller, and the U.S. Army Corps of Engineers (USACE) responded to SIGAR's data request as well. Data submitted by these agencies will be analyzed and presented in future reports.

Oversight Institutions in Afghanistan

In the course of its oversight duties, SIGAR coordinates with other federal agencies having a role in Afghanistan operations and with other agency Inspectors General who also have oversight duties in Afghanistan. The key oversight agencies are DoD IG, State OIG, USAID OIG, and GAO. Other oversight entities also have jurisdiction in Afghanistan (including, but not limited to the Army Audit Agency, USACE, Defense Contract Audit Agency, and various military Inspectors General), but this report will focus on the four main entities mentioned above.

U.S. Government Accountability Office

GAO is an independent, nonpartisan agency that oversees federal government spending. GAO's mission is "to help improve the performance and ensure the accountability of the federal government for the benefit of the American people."²¹ Work completed by GAO is usually at the behest of Congress. GAO can also be required to research issues mandated by public laws, or may undertake work based on broad-based congressional interest under the authority of the Comptroller General. GAO supports congressional oversight through many avenues, such as auditing agency operations, investigating allegations of illegal activities, reporting on the efficiency and effectiveness of government programs and policies, analyzing policy, outlining options for congressional consideration, and issuing legal decisions and opinions.

United States Agency for International Development Office of the Inspector General

USAID OIG has oversight responsibility for USAID, the Millennium Challenge Corporation, the United States African Development Foundation, and the Inter-American Foundation. The OIG conducts and supervises audits and investigations of the programs and operations of these organizations. Its mission is “to contribute to and support integrity, efficiency, and effectiveness in all activities” of the organizations under its jurisdiction.²² USAID OIG has four operational units: Audit, the Millennium Challenge Corporation, Investigations, and Management. Six overseas field offices, each headed by a Regional Inspector General, are located in Cairo, Egypt; San Salvador, El Salvador; Baghdad, Iraq; Manila, Philippines (which oversees Afghanistan); Dakar, Senegal; and Pretoria, South Africa. USAID OIG is also establishing a satellite office in Kabul, staffed by two employees. USAID OIG maintains a hotline to receive complaints from employees, program participants, or the general public.

Department of Defense Inspector General

DoD IG serves as the Secretary of Defense’s principal advisor for matters relating to the prevention of fraud, waste, and abuse in the programs and operations of the DoD. The office is divided into seven areas: Audit, Investigation, Policy and Oversight, Intelligence, Special Plans and Operations, Administration and Management, and Communications and Congressional Liaison. DoD IG operates the Defense Hotline as an important avenue for reporting fraud, waste, and abuse. To date the hotline has received more than 228,000 calls and letters, and is estimated to have saved or recovered about \$425 million.²³ The IG plays a major role in supporting the Global War on Terror (GWOT) by providing oversight of GWOT and Southwest Asia operations, compiling and issuing the *Comprehensive Audit Plan for Southwest Asia*, and hosting the quarterly Southwest Asia Joint Planning Group. In addition, the DoD Inspector General staff has participated in training programs for Afghanistan military Inspector General personnel.²⁴

Department of State Office of the Inspector General

The vision of the State OIG is to promote effective management, accountability, and positive change within State and the Broadcasting Board of Governors (BBG).²⁵ State OIG has oversight responsibility for programs and operations in each of the U.S. embassies, diplomatic posts, and international broadcast installations, as well as approximately 40 bureaus or offices in the Department, and others in the BBG. The OIG mission is to conduct independent audits, inspections, and investigations in order to “promote integrity, efficiency, effectiveness, and economy; prevent and detect waste, fraud, abuse, and mismanagement; identify vulnerabilities and recommend constructive solutions; offer expert assistance to improve Department and BBG operations; communicate timely information that facilitates decision making and achieves measurable gains; and keep the Department, BBG, and the Congress fully and currently informed.”²⁶

SIGAR Initial Assessment of Oversight Reports

On December 1, 2008, SIGAR issued a request for data from agencies involved in Afghanistan reconstruction. The purpose of the data request was to enable SIGAR to establish a baseline of oversight efforts in Afghanistan. The data call also served as a means of obtaining financial data for all reconstruction monies in Afghanistan. The data requested included the following:

- The executive summaries of all Afghanistan oversight reports published since fiscal year (FY) 2001
- All Afghanistan oversight official recommendations introduced since FY 2001, including any that may have been incorporated in follow-up reports
- All follow-up actions reported or executed since FY 2001, based on the findings and/or recommendations
- A list of pending oversight and planned oversight initiatives, including projected dates of completion
- Appropriations, obligations and sub-obligations pertaining to Afghanistan reconstruction efforts since FY 2005 to the present

All agencies contacted responded to the data call. SIGAR has collected these reports and begun to analyze the findings. As discussed above, this report will focus on data from State OIG, DoD IG, USAID OIG, and GAO. Table 2 displays the number of reports, recommendations, and planned reports submitted by agency.

AGENCY	REPORTS ISSUED	RECOMMENDATIONS MADE	PLANNED REPORTS FOR 2009
State OIG	4	61	15
DoD IG	39	177	86
USAID OIG	25	68	8
GAO	14	18	7

Table 2 - Reports and Recommendations by Agency

The analysis of these reports is an ongoing effort. As an initial assessment of the findings, recommendations and follow-ups of the submitted reports, SIGAR has summarized the agencies' common themes and areas of concern. The following sections provide tables

¹The number of DoD IG reports and projects include subject areas such as military and business operations that support DoD's efforts in both Afghanistan and Iraq. The number of planned reports includes both planned and ongoing reports.

depicting completed and planned oversight reports by agency, with SIGAR’s initial assessment of the agencies’ findings and recommendations. Additionally, a brief overview of follow-up actions and reports provided by the agencies is included.

The lists of reports provided for each agency presents an initial view of the range of topics previously investigated or audited, and indicates the frequency of reporting by the various agencies. The tables have been structured so that reports can be quickly referenced; additionally, a list of links to electronic copies of the reports is in Appendix 2.

State Oversight Reports

AGENCY	REPORT TITLE	DATE	REPORT NUMBER
State OIG	Government-Owned Personal Property Held by Selected Contractors in Afghanistan	September 7, 2008	AUD/IQO-07-48
State OIG	Rule-of-Law Programs in Afghanistan	June 3, 2008	ISP-I-08-09
State OIG- DoD IG	Interagency Assessment of Counternarcotics Program in Afghanistan	July 7, 2007	ISP-I-07-34 (DoD IG number IE-2007-005)
State OIG	Interagency Assessment of Afghanistan Police Training and Readiness	November 2006	ISP-IQO-07-07 IE- 2007-001 (State OIG number)

Table 3 - Completed State Oversight Reports

AGENCY	REPORT TITLE
State OIG	Economic Support Funds – Afghanistan
State OIG	Personal Security Detail Worldwide Personal Protective Services (WPPS) Contracts – Blackwater (Afghanistan)
State OIG	Role, Staffing, and Effectiveness of Diplomatic Security – Afghanistan
State OIG	Emergency Action Plan of Embassies Baghdad and Kabul
State OIG	Personal Security Detail Worldwide Personal Protective Services (WPPS) Contract – Blackwater (Afghanistan) (Procurement and Financial Related)
State OIG	De-mining Programs in Afghanistan
State OIG	Effectiveness of Counternarcotics Programs in Afghanistan

State OIG	Review of Afghanistan Governance and Human Rights Programs
State OIG	Review of Afghanistan Refugee Program
State OIG	Public Diplomacy Programs in Afghanistan
State OIG	Follow-up Evaluation of Afghanistan Police Training
State OIG	Follow-up Evaluation of Afghan Rule-of-Law Programs
State OIG	Effectiveness of Security Assistance in Afghanistan
State OIG	Management of Afghanistan Security Programs
State OIG	Implementation of International Cooperative Administrative Support Services – Afghanistan

Table 4 - Planned 2009 State OIG Oversight Reports

Findings

State OIG oversight reports generally found that programs were well-executed, but that a sustained, long-term effort was needed. Programs such as police training and ROL initiatives were found to need continued support in order to accomplish their intended goals. Additional findings by the OIG include the following:

- The need for defined strategies
 - Example: State OIG noted the ad hoc nature of previous U.S. government ROL programming.²⁷
 - Example: State found the relevance of the counternarcotics strategy to the overall goals of U.S. government agencies in Afghanistan to be unclear.²⁸
- Lack of evaluations of program effectiveness
 - Example: State OIG stated it was unclear whether ROL programs were being measured for effectiveness.²⁹
- Lack of proper internal financial procedures
 - Example: State OIG found that standard procedures for monitoring contractor-held property did not exist. This created a lack of accountability, authority, and responsibility for the property.³⁰

State OIG also highlighted challenges in intra-agency, interagency, and international coordination. The office discussed difficulties attaining adequate staffing, as in the Bureau of International Narcotics and Law Enforcement (INL) programs,³¹ and in “continuous” staff turnover, as in ROL programs.³²

Recommendations

Many of the recommendations made by State OIG involved the following:

- Expanding Department staffing
 - o Example: State OIG proposed several times the establishment of new positions, such as a contracting officer’s representative to work with police training.³³
 - o Example: State OIG recommended reinforcing police internal affairs departments.³⁴
- Changes or clarifications in an organization’s command structure
 - o Example: The Interagency Assessment of the Afghanistan Counternarcotics Program recommended U.S. government counternarcotics programs adopt a new management model in order to improve planning, oversight, and coordination.³⁵
 - o Example: The Interagency Assessment of the Afghanistan Counternarcotics Program further recommended that Embassy Kabul should establish a Minister-Counselor for Counternarcotics.³⁶
- Development and implementation of a strategic plan.
 - o Example: State OIG recommended Embassy Kabul develop a plan to link ROL institutions with police training and reform initiatives.³⁷
 - o Example: It was also recommended that Embassy Kabul create a five-year strategic plan for ROL programs that corresponds with the Afghan government’s Justice Sector Strategy.³⁸

The development and implementation of standard policies and procedures, such as those for reviewing and monitoring contractor-held property, was also recommended.³⁹

Follow-ups

As reported in the *FY 2009 Update of the Southwest Asia Audit Plan*, State is planning several follow-ups on previously-reported topics, including police training and ROL programs. INL provided SIGAR with updates on the status of recommendations concerning INL programs. Out of 12 State OIG recommendations on INL programs, all but one are reported closed or considered resolved by the Bureau.

DoD IG Oversight Reports

AGENCY	REPORT TITLE	DATE	REPORT NUMBER
DoD IG	DoD Involvement in Export Enforcement Activities	March 28, 2003	D-2003-070
DoD IG	Coalition Support Funds	January 16, 2004	D-2004-045
DoD IG	FY 2004 Emergency Supplemental Funding for the Defense Information Systems Agency	April 29, 2005	D-2005-053
DoD IG	Emergency Supplemental Funding for the Defense Logistics Agency	May 9, 2005	D-2005-045
DoD IG	Combined Forces Command-Afghanistan Management Decision Model, Assistance Visit	July 7, 2005	IE-2005-A004
DoD IG	DoD Patient Movement System	July 27, 2005	D-2005-095
DoD IG	Evaluation of Support Provided to Mobilized Army National Guard and U.S. Army Reserve Units	August 5, 2005	IE-2005-003
DoD IG	Contracts Awarded to Assist the Global War on Terrorism by the U.S. Army Corps of Engineers	October 14, 2005	D-2006-007
DoD IG- State OIG	Interagency Assessment of Afghanistan Police Training and Readiness	November 14, 2006	IE-2007-001 (State OIG number ISP-IQO-07-07)
DoD IG	Equipment Status of Deployed Forces Within the U.S. Central Command	January 25, 2007	D-2007-049
DoD IG	Implementation of the Commanders' Emergency Response Program in Afghanistan	February 28, 2007	D-2007-064
DoD IG	Managing Prepositioned Munitions in the U.S. European Command	May 3, 2007	D-2007-090
DoD IG	Procurement Policy for Armored Vehicles	June 27, 2007	D-2007-107
DoD IG- State OIG	Interagency Assessment of Counternarcotics Program in Afghanistan	July 2007	IE-2007-005 (State OIG number ISP-I-07-34)
DoD IG	Distribution of Funds and the Validity of Obligations for the Management of the Afghanistan Security Forces Fund – Phase I	November 5, 2007	D-2008-012
DoD IG	DoD Use of Global War on Terror Supplemental Funding Provided for Procurement and Research, Development, Test, and Evaluation	November 21, 2007	D-2008-027

DoD IG	Supply Chain Management of Clothing, Individual Equipment, Tools, and Administrative Supplies	December 5, 2007	D-2008-029
DoD IG	Conditional Acceptance and Production of Army Medium Tactical Vehicles in Support of the Global War on Terror	December 21, 2007	D-2008-038
DoD IG	DoD Support to the NATO International Security Assistance Force	February 5, 2008	D-2008-039
DoD IG	Supplemental Funds Used for Medical Support for the Global War on Terror	March 6, 2008	D-2008-059
DoD IG	Contractor Support to the Joint Improvised Explosive Device Defeat Organization in Afghanistan	March 7, 2008	D-2008-056
DoD IG	Defense Hotline Allegations Concerning the Biometric Identification System for Access Omnibus Contract	March 18, 2008	D-2008-064
DoD IG	Procurement, Distribution, and Use of Body Armor in DoD	March 31, 2008	D-2008-067
DoD IG	Planning Armor Requirements for the Family of Medium Tactical Vehicles	May 9, 2008	D-2008-098
DoD IG	Internal Controls Over Payments Made in Iraq, Kuwait and Egypt	May 22, 2008	D-2008-098
DoD IG	DoD/VA Care Transition Process for Service Members Injured in OIF/OEF	June 12, 2008	IE-2008-005
DoD IG	Defense Hotline Allegations Concerning Contracts Issued by U.S. Army TACOM Life Cycle Management Command to BAE Systems Land and Armaments, Ground Systems Division	July 3, 2008	D-2008-107
DoD IG	Summary of Issues Impacting Operations Iraqi Freedom and Enduring Freedom Reported by Major Oversight Organizations Beginning FY 2003 through FY 2007	July 18, 2008	D-2008-086
DoD IG	Security Over Radio Frequency Identification,	September 19, 2008	D-2008-131
DoD IG	Payments for Transportation Using PowerTrack®	September 26, 2008	D-2008-132
DoD IG	Contracts for Supplies Requiring Use of Radio Frequency Identification	September 29, 2008	D-2008-135
DoD IG	Contingency Construction Contracting Procedures Implemented by the Joint Contracting Command Iraq/Afghanistan	September 29, 2008	D-2008-119
DoD IG	Internal Controls Over Army General Fund, Cash and Other Monetary Assets Held Outside of the Continental United States	October 9, 2008	D-2009-003

DoD IG	Controls Over the Contractor Common Access Card Life Cycle	October 10, 2008	D-2009-005
DoD IG	Small Arms Ammunition Fund Management in Support of the Global War on Terror	October 20, 2008	D-2009-006
DoD IG	Assessment of Arms, Ammunition, and Explosives Control and Accountability; Security Assistance; and Sustainment for the Afghan National Security Force	October 24, 2008	SPO-2009-001
DoD IG	Procurement and Use of Non-tactical Vehicles at Bagram Air Field, Afghanistan	October 31, 2008	D-2009-007
DoD IG	Combat Search and Rescue Helicopter	December 8, 2008	D-2009-027
DoD IG	Marine Corps Implementation of the Urgent Universal Need Statement Process for Mine Resistant Ambush Protected Vehicles,	December 8, 2008	D-2009-030
DoD IG	Afghanistan Security Forces Fund Phase III – Air Force Real Property Accountability	December 29, 2008	D-2009-031

Table 5 - Completed DoD IG Oversight Reports

AGENCY	PROJECT TITLE
Planned Projects	
DoD IG	Contracting for Facilities Operations Support Services for Operation Iraqi Freedom and Operation Enduring Freedom
DoD IG	Controls Over Payments of Commercial Invoices
DoD IG	Internal Controls and data Reliability in the Army's Use of the Deployable Disbursing System
DoD IG	U.S. Marine Corps Internal Controls over Operation Enduring Freedom and Operation Iraqi Freedom Funding
DoD IG	Use of Contractors to Provide Food Service or Food in Support of Operation Iraqi Freedom and Operation Enduring Freedom
DoD IG	Use of Other Transaction Authority for Prototypes
DoD IG	Use of Priority Air Cargo Transportation to Provide Materials and Supplies in Support of Operation Iraqi Freedom and Operation Enduring Freedom
DoD IG	Cargo Movement to Afghanistan

DoD IG	DoD Contractors Indebted to the U.S. Government Performing Work in Support of the Global War on Terror
DoD IG	Use of Contractor Support to Provide Ground Transportation of Supplies and Materials To and Within Afghanistan
DoD IG	Operation and Maintenance of Permanent Facilities in Afghanistan
DoD IG	Contract Award and Administration of Security Services Contracts for Afghanistan
DoD IG	Enterprise Business System
DoD IG	Broad Area Maritime Surveillance Unmanned Aircraft Systems
DoD IG	Civilian Pay in Support of Global War on Terror
DoD IG	Controls Over Global War on Terror Funds Used to Procure and Maintain Army Aviation Assets
DoD IG	Follow-up: Audit Internal Controls Over Payments Made in Iraq, Kuwait, and Egypt
DoD IG	Marine Corps Military Pay in Support of the Global War on Terror
DoD IG	Military Construction Projects Executed Through the Army's Logistics Civil Augmentation Program Contract
DoD IG	Requirements Determination at the Defense Supply Center Columbus
DoD IG	Durability and Sustainability of Body Armor
DoD IG	Joint Contracting Command-Iraq/Afghanistan (JCC-I/A) Transition to Standard Procurement System-Contingency (SPS-C)
DoD IG	Afghanistan Security Forces Fund Munitions Procurement and Control
DoD IG	Contracting for Information Technology Equipment, Support, or Services in Support of Operation Iraqi Freedom and Operation Enduring Freedom
DoD IG	Contractor Accountability in Afghanistan
DoD IG	Life Cycle of Common Access Cards Approved by Non-Department of Defense Sponsors

DoD IG	Use of Contracts to Provide Fuels in Support of the Warfighter
DoD IG	Accounting Systems Used in Southwest Asia
DoD IG	Internal Controls over Contract Systems Used in Southwest Asia
DoD IG	Review of Non-Competitive Contract Award for Fuel
DoD IG	Use of the Navy Construction Capabilities Contract (CONCAP) to Provide Construction Support for Operation Iraqi Freedom and Operation Enduring Freedom

Ongoing Projects	
DoD IG	DoD Countermine and Improvised Explosive Device Defeat Systems Contracts (D2009-D000AE-0102.000)
DoD IG	Maintenance and Support of the Mine Resistant Ambush Protected Vehicle (D2009-D000CK-0100.000)
DoD IG	DoD' Use of Times and Material Contracts (D2009-D000CF-0095.000)
DoD IG	Counter Radio-Controlled Improvised Explosive Device Electronic Warfare Program (D2009-D000AS-0092.000)
DoD IG	Resource Consultants Incorporated Task Orders Supporting the Logistics Civil Augmentation Program III (D2009-D000AS-0061.000)
DoD IG	Internal Controls Over Naval Special Warfare Command Comptroller Operations in Support of Global War on Terror (D2009-D000FN-0075.000)
DoD IG	Combatant Command Humanitarian Assistance and Disaster Relief Operations (D2009-D000JA-0085.000)
DoD IG	Implementation of Predator/Sky Warrior Acquisition Decision Memorandum Dated May 19, 2008 (D2009-D000CD-0071.000)
DoD IG	Re-announcement of the Audit of Funds Appropriated for Afghanistan and Iraq Processed Through the Foreign Military Sales Trust Fund (D2007-D000FD-0198.001)
DoD IG	Army Acquisition Actions in Response to the Threat to Light Tactical Wheeled Vehicles (D2009-D000AE-0007.000)
DoD IG	Using System Threat Assessments in the Acquisition of Tactical Wheeled Vehicles (D2008-D000AE-0287.000)

DoD IG	Defense Contract Management Agency Acquisition Workforce for Southwest Asia (D2008-D000AB-0266.000)
DoD IG	Medical/Surgical Prime Vendor Contracts Supporting Coalition Forces in Iraq and Afghanistan (D2008-D000LF-0267.000)
DoD IG	Department of the Army Deferred Maintenance on the Bradley Fighting Vehicle as a Result of the Global War on Terror (D2008-D000FL-0253.000)
DoD IG	Management and Accountability of Property Purchased at Regional Contracting Centers in Afghanistan (D2008-D000JC-0273.000)
DoD IG	Update – Summary Report on Challenges Impacting Operations Iraqi Freedom and Enduring Freedom Reported by Major Oversight Organizations Beginning FY 2003 through FY 2008 (D2008-D000JC-0274.000)
DoD IG	Information Assurance Controls Over the Outside the Continental United States Navy Enterprise Network as related to the Global War on Terror (D2008-D000FN-0230.000)
DoD IG	Central Issue Facilities (D2008-D000LD-0245.000)
DoD IG	Transition Planning for the Logistics Civil Augmentation Program IV Contract (D2008-D000AS-0270.000)
DoD IG	DoD Testing Requirements for Body Armor (D2008-D000JA-0263.000)
DoD IG	Department of the Air Force Military Pay in Support of the Global War on Terror (D2008-D000FP-0252.000)
DoD IG	Army's Use of Award Fees on Contracts That Support the Global War on Terror (D2008-D000AE-0251.000)
DoD IG	Rapid Acquisition and Fielding of Materiel Solutions Within the Navy (D2008-D000AE-0247.000)
DoD IG	Logistics Support for the United States Special Operations Command (D2008-D000AS-0248.000)
DoD IG	Equipment Repair and Maintenance Contracts for Aircraft and Aircraft Components Supporting Coalition Forces in Iraq and Afghanistan (D2008-D000LH-0249.000)
DoD IG	Health Care Provided by Military Treatment Facilities to Contractors in Southwest Asia (D2008-D000LF-0241.000)
DoD IG	Selection of Modes for Transporting Materiel in Support of Operations in Iraq and Afghanistan (D2008-D000LH-0250.000)
DoD IG	Contracting for Purchased and Leased Non-tactical Vehicles in Support of Operation Iraqi Freedom and Operation Enduring Freedom (D2008-D000LH-0235.000)
DoD IG	The U.S. Air Force Deferred Maintenance on the C-130 Aircraft as a Result of the Global War on Terror (D2008-D000FH-0225.000)

DoD IG	The Army Procurements for the High Mobility Multi-Purpose Wheeled Vehicles (D2008-D000CH-0236.000)
DoD IG	DoD and DoD Contractor Efforts to Prevent Sexual Assault/Harassment Involving Contractor Employees Within Operations Enduring Freedom and Iraqi Freedom Areas of Operation (D2008-D000CE-0221.000)
DoD IG	Controls Over Unliquidated Obligations on Department of the Air Force Contracts Supporting the Global War on Terror (D2008-D000FC-0208.000)
DoD IG	Department of the Army Deferred Maintenance on the Abrams Tank Fleet as a Result of the Global War on Terror (D2008-D000FJ-0210.000)
DoD IG	Defense Logistics Agency Contracts for Combat Vehicle Parts in Support of the Global War on Terror (D2008-D000FD-0214.000)
DoD IG	Controls Over the Department of the Navy Military Payroll Disbursed in Support of the Global War on Terror (D2008-D000FC-0189.000)
DoD IG	Assignment and Training of Contracting Officer's Representatives at Joint Contracting Command-Iraq/Afghanistan (D2008-D000JC-0203.000)
DoD IG	Air Force Contract Augmentation Program in Southwest Asia (D2008-D000JC-0202.000)
DoD IG	Organic Ship Utilization in Support of the Global War on Terror (D2008-D000AB-0193.000)
DoD IG	Acquisition of Ballistic Glass for the High-Mobility Multipurpose Wheeled Vehicle (D2008-D000CE-0187.000)
DoD IG	Class III Fuel Procurement and Distribution in Southwest Asia (D2008-D000JC-0186.000)
DoD IG	War Reserve Materiel Contract (D2008-D000CK-0161.000)
DoD IG	Internal Controls over Army, General Fund, Cash and Other Monetary Assets Held in Southwest Asia (D2008-D000FP-0132.000)
DoD IG	Controls Over the Contractor Common Access Card Life Cycle in Southwest Asia (D2007-D000LA-0199.002)
DoD IG	Controls Over the Reporting of Transportation Costs in Support of the Global War on Terror (D2008-D000FI-0083.000)
DoD IG	Afghanistan Security Forces Fund - Phase III (D2007-D000LQ-0161.002)
DoD IG	Medical Equipment used to Support Operations in Southwest Asia (D2008-D000LF-0093.000)
DoD IG	Expeditionary Fire Support System and Internally Transportable Vehicle Programs (D2008-D000AB-0091.000)

DoD IG	End-Use Monitoring Of Defense Articles And Services Transferred To Foreign Customers (D2007-D000LG-0228.000)
DoD IG	Procurement and Delivery of Joint Service Armor Protected Vehicles (D2007-D000CK-0230.000)
DoD IG	Funds Appropriated for Afghanistan and Iraq Processed Through the Foreign Military Trust Fund (D2007-D000FD-0198.000)
DoD IG	Operations and Maintenance Funds Used for Global War on Terror Military Construction Contracts (D2007-D000CK-0201.000)
DoD IG	Marine Corps' Management of the Recovery and Reset Programs (D2007-D000LD-0129.000)
DoD IG	Distribution of Funds and the Validity of Obligations for the Management of the Afghanistan Security Forces Fund (D2007-D000LQ-0161.000)
DoD IG	DoD Use of Global War on Terror Supplemental Funding Provided for Procurement and Research, Development, Test, and Evaluation (D2006-D000AE-0241.000)
DoD IG	Research on DoD Body Armor Contracts (D2008-D000CD-0256.000)
DoD IG	Assessment of U.S. and Coalition Efforts to Develop the Logistics Sustainment Capability of the Afghan National Security Forces" (Project No. D2009-D00SPO-0114.000)
DoD IG	Assessment of U.S. and Coalition Plans to Train, Equip, and Field the Expanded Afghan National Army" (Project No. D2009-D00SPO-0113.000)
DoD IG	Assessment of U.S. and Coalition Efforts to Develop the Medical Sustainment Capability of the Afghan National Security Forces" (Project No. D2009-D00SPO-0115.000)
DoD IG	Research on Strategic and Operational Planning for Redeployment of U.S. Forces in Support of Operation Iraqi Freedom and Operation Enduring Freedom" (Project No. D2009-D00SPO-0122.000)

Table 6 - Planned and Ongoing 2009 DoD IG Oversight Projects

Findings

The most common findings from DoD IG oversight reports were the following:

- Administrative issues
 - Example: DoD IG discussed “weaknesses in administrative processes” in the implementation of the Commanders’ Emergency Response Program (CERP) that caused “inconsistent program implementation, unnecessary requirements,

and insufficient documentation.”⁴⁰

- o Example: DoD IG found that design and construction requirements were unclear and kept changing, which increased the cost of the work, and standards for Afghan construction were not formalized.⁴¹
- Contracting issues
 - o Example: Funds were inappropriately allocated and contracts were inappropriately awarded by USACE, such as two offices awarding contracts for the same projects.⁴²
 - o Example: Contracts were mismanaged, as in the management of the police training contract.⁴³

Recommendations

- Internal controls and training
 - o Example: It was recommended that the Commanding General, Third Army/U.S. Army Central develop and implement quality assurance and control programs for units administering CERP projects, and additionally provide additional training for CERP pay agents.⁴⁴
 - o Example: CSTC-A was recommended to develop an internal control training program as part of the police programs.⁴⁵
- Audits
 - o Example: The office proposed that USACE conduct reviews of a specific contract and on the use of operations and maintenance funds.⁴⁶
 - o Example: The office requested that the Defense Contract Audit Agency conduct a review of the task orders awarded under a specific contract, focusing on unallowable cost items.⁴⁷

Follow-ups

Although DoD IG did not report any scheduled follow-up reports for 2009, the office indicated plans to follow up on several reports and recommendations. For instance, planned actions in response to recommendations from Report D-2008-056, “Contractor Support to the Joint Improvised Explosive Device Defeat Organization in Afghanistan,” will be followed up on in January 2009.⁴⁸ DoD IG provided detailed information on the status of DoD’s actions in response to 29 recommendations made by either GAO or DoD IG. Of these, DoD IG reported 9 recommendations remained open.⁴⁹

USAID OIG Oversight Reports

AGENCY	REPORT TITLE	DATE	REPORT NUMBER
USAID OIG	Risk Assessment of Major Activities Managed by USAID/Afghanistan	March 11, 2003	5-306-03-001-S
USAID OIG	Review of the Road Project Financed by USAID/Afghanistan's Rehabilitation of Economic Facilities and Services (REFS) Program	November 13, 2003	RIG/M Memorandum 04-002
USAID OIG	Second Review of the Road Project Financed by USAID/Afghanistan's Rehabilitation of Economic Facilities and Services (REFS) Program	March 31, 2004	RIG/M Memorandum 04-003
USAID OIG	Risk Assessment of Major Activities Managed by USAID Afghanistan	April 15, 2004	5-306-04-002-5
USAID OIG	Audit of USAID/Afghanistan's Cashiering Operations	May 11, 2004	5-306-04-001-F
USAID OIG	Audit of the Sustainable Economic Policy and Institutional Reform Support (SEPIRS) Program at USAID/Afghanistan	August 17, 2004	5-306-04-005-P
USAID OIG	Audit of the Kabul to Kandahar Highway Reconstruction Activities Financed by USAID/Afghanistan's Rehabilitation of Economic Facilities and Services Program	September 21, 2004	5-306-04-006-P
USAID OIG	Audit of USAID/Afghanistan's School and Clinic Reconstruction Program	March 14, 2005	5-306-05-003-P
USAID OIG	Audit of USAID/Afghanistan's Primary Education Program	April 14, 2005	5-306-05-005-P
USAID OIG	Audit of Funds Earmarked by Congress to provide Assistance for Displaced Persons in Afghanistan Rehabilitation of Economic Facilities and Services (REFS)	December 23, 2005	9-306-06-004-P
USAID OIG	Audit of USAID/Afghanistan's Cashiering Operations	January 10, 2006	5-306-06-001-P
USAID OIG	Audit of USAID/Afghanistan's Rebuilding Agricultural Markets Program	March 28, 2006	5-306-06-002-P
USAID OIG	Audit of USAID/Afghanistan's Reconstruction of the Kandahar-Herat Highway under the Rehabilitation of Economic Facilities and Services (REFS) Program	May 18, 2006	5-306-06-005-P
USAID OIG	Audit of USAID/Afghanistan's Rural Expansion of Afghanistan's Community-Based Healthcare (REACH) Program	August 16, 2006	5-306-06-007-P
USAID OIG	Audit of USAID/Afghanistan's School and Health Clinic Reconstruction Activities	August 18, 2006	5-306-06-008-P

USAID OIG	Audit of USAID/Afghanistan's Alternative Livelihoods Program—Eastern Region	February 13, 2007	5-306-07-002-P
USAID OIG	Audit of Critical Power Sector Activities Under USAID/Afghanistan's Rehabilitation of Economic Facilities and Services (REFS) Program	May 21, 2007	5-306-07-004-P
USAID OIG	Audit of USAID/Afghanistan's Urban Water and Sanitation Program	June 7, 2007	5-306-07-006-P
USAID OIG	Audit of Selected Follow-on Activities under USAID/Afghanistan's Economic Program	August 31, 2007	5-306-07-009-P
USAID OIG	Audit of USAID/Afghanistan's Agriculture, Rural Investment and Enterprise Strengthening Program	January 22, 2008	5-306-08-001-P
USAID OIG	Audit of USAID/Afghanistan's Alternative Development Program—Southern Region	March 17, 2008	5-306-08-003-P
USAID OIG	Audit of USAID/Afghanistan's Small and Medium Enterprise Development Activity	June 23, 2008	5-306-08-006-P
USAID OIG	Audit of USAID/Afghanistan's Accelerating Sustainable Agriculture Program	August 8, 2008	5-306-08-009-P
USAID OIG	Audit of USAID/Afghanistan's Capacity Development Program	September 30, 2008	5-306-08-012-P
USAID OIG	Audit of USAID/Afghanistan's Higher Education Project	December 4, 2008	5-306-09-002-P

Table 7 - Completed USAID OIG Oversight Reports

AGENCY	REPORT TITLE
USAID OIG	Audit of USAID/Afghanistan's Land Titling and Economic Restructuring Program
USAID OIG	Audit of USAID/Afghanistan's Afghan Civilian Assistance Program
USAID OIG	Audit of Selected Activities Funded Under USAID/Afghanistan's Infrastructure Rehabilitation Program—Transport Sector
USAID OIG	Audit of USAID/Afghanistan's Technical Support to the Central and Provincial Ministry of Public Health
USAID OIG	Audit of USAID/Afghanistan's Capacity Development Program

USAID OIG	Audit of USAID/Afghanistan's Basic Education Program
USAID OIG	Audit of Selected Activities Funded Under USAID/Afghanistan's Infrastructure Rehabilitation Program—Power Sector
USAID OIG	Audit of USAID/Afghanistan's Local Governance and Community Development Project in Northern and Western Regions of Afghanistan

Table 8 - Planned 2009 USAID OIG Oversight Reports

Findings

USAID OIG cited four main categories of findings:

- Insufficient contract oversight
 - Example: A December 2008 audit of Afghanistan's Higher Education Project found that the mission needed to strengthen project monitoring and procedures for the review and approval of documents.⁵⁰
 - Example: A May 2006 audit found that no actions had been taken by USAID on the issue of 13 buildings that a contracted agency repeatedly requested to terminate construction due to decreasing security at the project sites.⁵¹
- Inability to obtain useful performance data
 - A June 2008 audit of Afghanistan's Small and Medium Enterprise Development Activity found 11 out of 18 performance indicators unreliable because of lack of credible reporting data.⁵²
 - A February 2007 audit of Afghanistan's Alternative Livelihood Program – Eastern Region, found that 2 of 15 performance indicators should not be evaluated due to a lack of sufficient data from incomplete program implementation.⁵³
- Poor security
 - Example: USAID OIG cited security as one factor in the inability to complete 205 schools and clinics.⁵⁴
 - Example: USAID OIG found that security reasons caused the inability to work in large poppy-growing areas.⁵⁵
- Poor contractor/sub-contractor performance
 - Example: A September 2008 audit discussed the inability to evaluate program effectiveness because a contractor was operating without detailed work and monitoring plans.⁵⁶
 - Example: A 2005 report found that slow contractor response to USAID technical directives was a contributing factor to slowing program progress.⁵⁷

Each report included findings that were program-specific, such as unfamiliarity of the local labor force with construction practices, as noted in the 2005 audit of USAID's School and Clinic Reconstruction Program.⁵⁸ USAID OIG also reported that instances of incomplete or inadequate results were sometimes outside of management's control.⁵⁹

Recommendations

USAID OIG made recommendations in a majority of its reports for improvements in USAID compliance with internal directives, as well as improvements in program implementation. Sample recommendations include:

- Better funding/contracting process for reconstruction efforts
 - Example: USAID OIG proposed that USAID establish a more efficient process for the review and approval of contractor work plans for its Alternative Development Program.⁶⁰
 - Example: USAID OIG recommended that USAID develop procedures requiring the Program and Project Development Office to review performance management plans of contractors and grantees for compliance with USAID's Automated Directives System 203 prior to approval by the technical officer.⁶¹
- Expanding usage of USAID-supported services
 - Example: It was recommended that USAID work with the Afghan government to determine fees for users of a new water system and expand usage to potential consumers.⁶²
 - Example: USAID OIG recommended that USAID require engineers from the Office of Infrastructure, Engineering and Energy work with Chemonics International, Inc. to take corrective action on each of the construction defects and to require these engineers to be part of the final inspection.⁶³
- Strengthening internal controls
 - Example: USAID OIG recommended a new system for controlling, projecting and monitoring contract costs be implemented to improve the management and oversight of the Higher Education Project.⁶⁴
 - Example: USAID OIG recommended that the cognizant technical officer for the Afghanistan Small and Medium Enterprise Development Activity be required to provide technical direction to Development Alternatives, Inc. in updating the performance management plan, redefining the performance indicators and targets; and redirecting their resources to areas where progress can make more of an impact.⁶⁵

Follow-ups

Of 25 reports, USAID OIG had only 3 follow-up reports. Follow-ups were completed for schools and health clinic programs, road programs, and the Kandahar/Herat Highway program. An additional follow-up report on Afghanistan's Basic Education Program is scheduled for 2009; however, USAID OIG did not report any additional planned follow-up reports. Since 2003, USAID OIG has issued 68 recommendations, and the mission has reached closure on all but 18.

GAO Oversight Reports

AGENCY	REPORT TITLE	DATE	REPORT NUMBER
GAO	Foreign Assistance: Lack of Strategic Focus and Obstacles to Agricultural Recovery Threaten Afghanistan's Stability	June 30, 2003	GAO-03-607
GAO	Foreign Assistance: Observations on Post-Conflict Assistance in Bosnia, Kosovo, and Afghanistan	July 18, 2003	GAO-03-980T
GAO	Afghanistan Reconstruction: Deteriorating Security and Limited Resources Have Impeded Progress; Improvements in U.S. Strategy Needed	June 2, 2004	GAO-04-403
GAO	Afghanistan Security: Efforts to Establish Army and Police Have Made Progress, but Future Plans Need to Be Better Defined	June 30, 2005	GAO-05-575
GAO	Afghanistan Reconstruction: Despite Some Progress, Deteriorating Security and Other Obstacles Continue to Threaten Achievement of U.S. Goals	July 28, 2005	GAO-05-742
GAO	Afghanistan Drug Control: Despite Improved Efforts, Deteriorating Security Threatens Success of U.S. Goals	November 15, 2006	GAO-07-78
GAO	Military Operations: The Department of Defense's Use of Solatia and Condolence Payments in Iraq and Afghanistan	May 23, 2007	GAO-07-699
GAO	Securing, Stabilizing, and Reconstructing Afghanistan: Key Issues for Congressional Oversight	May 24, 2007	GAO-07-801SP
GAO	Questions for the Record Related to the Benefits and Medical Care for Federal Civilian Employees Deployed to Afghanistan and Iraq	October 16, 2007	GAO-08-155R
GAO	Afghanistan Security: U.S. Efforts to Develop Capable Afghan Police Forces Face Challenges and Need a Coordinated, Detailed Plan to Help Ensure Accountability	June 18, 2008	GAO-08-883T
GAO	Afghanistan Security: Further Congressional Action May Be Needed to Ensure Completion of a Detailed Plan to Develop and Sustain Capable Afghan National Security Forces	June 18, 2008	GAO-08-661
GAO	Afghanistan Reconstruction: Progress Made in Constructing Roads, but Assessments for Determining Impact and a Sustainable Maintenance Program Are Needed	July 8, 2008	GAO-08-689

GAO	Provincial Reconstruction Teams in Afghanistan and Iraq	October 1, 2008	GAO-09-86R
GAO	Contingency Contracting: DoD, State, and USAID Contracts and Contractor Personnel in Iraq and Afghanistan	October 1, 2008	GAO-09-19

Table 9 - Completed GAO Oversight Reports

AGENCY	REPORT TITLE
GAO	Accountability for U.S.-funded Equipment for Afghan Army/Police
GAO	Reform of Afghanistan's Ministry of Interior and National Police
GAO	Securing, Stabilizing, and Reconstructing Afghanistan: Urgent Issues
GAO	Contingency Contracting: DoD, State, and USAID Contracts and Contractor Personnel in Iraq and Afghanistan
GAO	Commanders Emergency Response Program in Afghanistan
GAO	U.S. Counternarcotics Strategy in Afghanistan
GAO	U.S. Alternative Development Strategy in Afghanistan

Table 10 - Planned 2009 GAO Oversight Reports

Findings

The following are common themes among GAO reports reviewing Afghanistan reconstruction issues:

- Deteriorating security
 - Example: GAO reported that poor security was a contributing factor in the delays in road construction.⁶⁶
 - Example: GAO reported that 85% of weekly reports from the Afghan National Police contained instances of attacks by suicide bombers and improvised explosive devices. The higher level of attacks was related to the increased use of the Afghan National Police in counterinsurgency operations.⁶⁷

- Poor infrastructure
 - o Example: A 2006 report cites Afghanistan's lack of infrastructure as one reason why a significant reduction in poppy cultivation will take at least a decade.⁶⁸
 - o Example: GAO reported that Afghanistan's lack of infrastructure also slowed progress in its three principal alternative livelihood programs.⁶⁹
- Lack of Afghan capacity
 - o Example: GAO named lack of human capacity as one obstacle to the successful completion of USAID projects in health, education, and infrastructure.⁷⁰
 - o Example: GAO also found that difficulties in populating the Afghan National Security Forces stem from a lack of human capacity.⁷¹
- Delayed funding
 - o Example: According to GAO, a majority of assistance funds were unavailable for close to six months, which contributed to USAID's failure to meet all of its yearly reconstruction targets in 2004.⁷²
 - o Example: GAO found that due to limitations on USAID's funding, the ability to evaluate project impact has suffered.⁷³
- Coordinated Plans
 - o Example: GAO reported that despite a previous GAO recommendation calling for a detailed plan and a 2008 congressional mandate requiring similar information, DoD and State have not developed a coordinated, detailed plan with clearly defined roles and responsibilities, milestones for completion, and a strategy for sustaining the Afghan National Security Forces.⁷⁴
 - o Example: GAO found that U.S. coordination mechanisms for Afghanistan assistance were generally effective, but international assistance was not well coordinated in fiscal years 2002-2003.⁷⁵
- Lack of Mentors and Trainers
 - o Example: GAO testified that a shortage of police mentors has been a key impediment to U.S. efforts.⁷⁶
 - o Example: GAO found that all Afghan National Army combat units include mentors and trainers, but a shortfall exists in the overall number of mentors.⁷⁷

Most of the findings reported by GAO discussed issues out of the control of the investigated agencies. However, a lack of a comprehensive strategy was also noted.⁷⁸

Recommendations

GAO made recommendations on the majority of its reports relating to Afghanistan. Many of the recommendations focused on the following goals:

- More efficient oversight
- Achievement of U.S. policy goals
- Creation of better long-term strategies
- Improved coordination of interagency efforts

Follow-ups

The reports evaluated for this section contain a number of follow-up reports. The most notable are the follow-up reports on deteriorating security conditions in Afghanistan and the obstacles to achievement of U.S. goals. GAO also issued follow-up reports on the status of the ANSF. In 2005, GAO recommended that the Departments of State and Defense develop detailed plans for completing and sustaining the ANSF; however, it was not until 2007 that DoD responded to the recommendation with a five-page document, which GAO found to lack sufficient detail for effective interagency planning and oversight.⁷⁹

SECTION III – RECONSTRUCTION FUNDS ANALYSIS

Introduction

In its first Quarterly Report, SIGAR presented a number of graphs depicting allocations, obligations and disbursements in various reconstruction program areas. The most notable aspect of this data was the significant disparity between funds allocated and dollars actually disbursed since FY 2005. SIGAR has not conducted an audit to examine the reasons behind this occurrence, but spoke with representative agencies to gain an understanding of the reality behind the numbers. This section presents an initial assessment of common themes behind the disparities between appropriated and unexpended funds and the potential implications to SIGAR.

SIGAR's objective is to present the different accounts into which reconstruction funds are sub-allocated, and to establish a basis for deeper analysis in future reports. SIGAR will closely coordinate with the agencies responsible for these funds as it continues to examine the various methods of fund distribution and oversight that exist throughout Afghanistan reconstruction efforts.

Depiction of Reconstruction Funds

The graph below depicts reconstruction funds appropriated to U.S. government agencies from 2001 to the present.

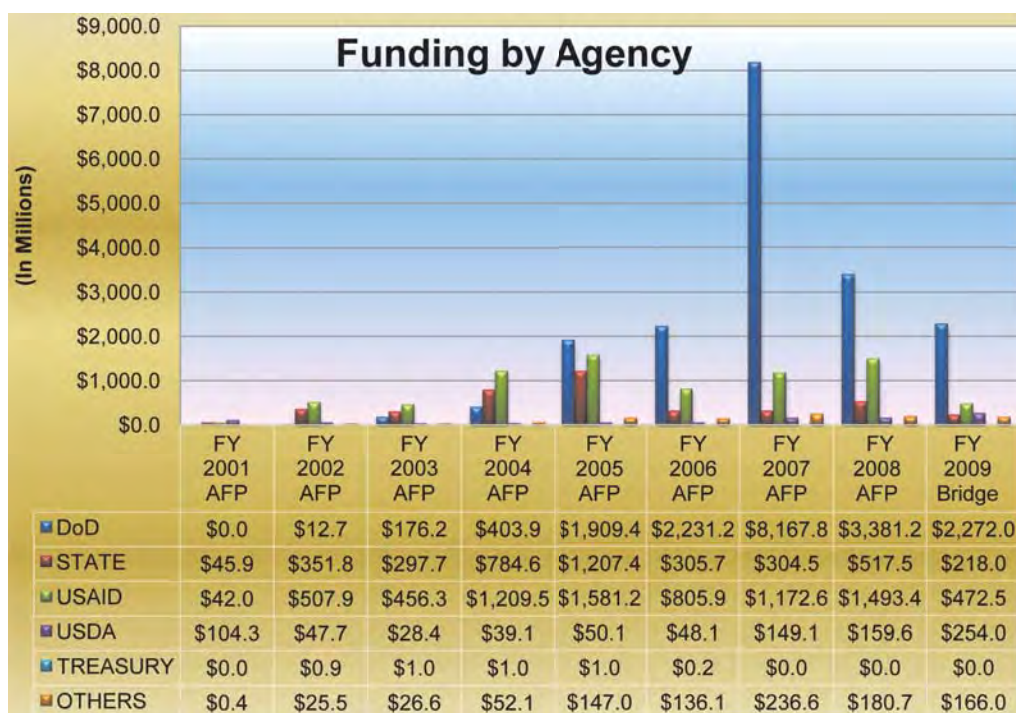


Figure 2 - Funding by Agency⁸⁰

The following chart demonstrates the percentage of funds allocated to each agency since FY 2001.

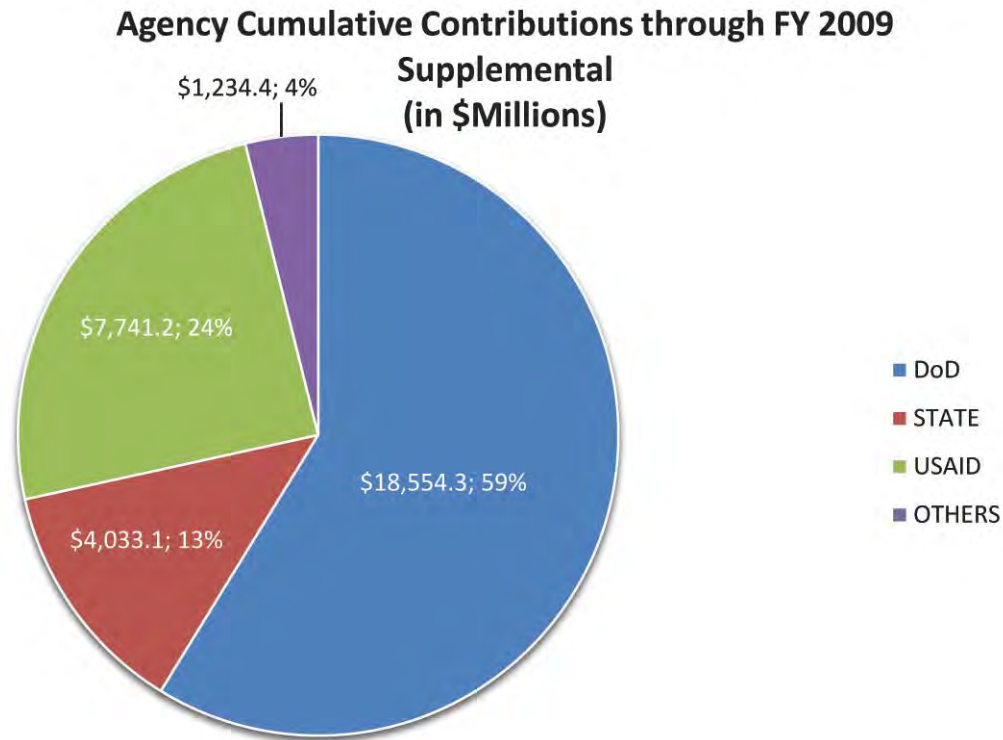


Figure 3 - Total Amounts Appropriated since 2001 by Agency⁸¹

As indicated in the chart above, DoD was appropriated by far the largest portion of funds in the Afghan theater, receiving 59 percent of U.S. appropriated funds since 2001. Major increases in DoD spending are due to the security assistance requirement for the development of the Afghanistan National Army and the Afghanistan National Police.

Table 11, provided below, illustrates U.S. funds appropriated to Afghanistan reconstruction efforts per year as they pertain to the five fundamental objectives of the Foreign Assistance Framework. Each major program is listed by its funding program and its corresponding program objective. All funding data presented in this section was provided by the Afghanistan Interagency Bi-monthly Fund Status Review Group.⁸²

Program Objectives (\$M)	FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Supp Actual	FY 2008 Supp Actual	FY 2009 Bridge Supp Actual	Program Objective Totals
Peace and Security	-	\$186.54	\$390.98	\$1,074.60	\$3,082.71	\$2,408.66	\$8,167.79	\$3,381.17	\$2,272.00	\$20,964.45
Governing Justly and Democratically	-	\$109.55	\$96.94	\$262.18	\$243.72	\$109.81	\$304.54	\$517.50	\$218.00	\$1,862.24
Investing in People and Economic Growth	-	\$124.11	\$295.50	\$854.74	\$1,239.85	\$706.35	\$1,172.62	\$1,493.38	\$254.00	\$6,140.55
Humanitarian Assistance	\$192.15	\$489.66	\$166.53	\$183.46	\$186.90	\$159.92	\$149.10	\$158.62	\$0.00	\$1,886.34
Program Support All	\$0.38	\$160.49	\$36.14	\$203.02	\$142.84	\$142.42	\$236.57	\$442.35	\$166.20	\$1,530.41
Annual Totals	\$192.53	\$1,070.35	\$986.09	\$2,578.00	\$4,896.02	\$3,527.16	\$10,030.62	\$5,993.02	\$2,910.20	\$32,183.99

Table 11 - U.S. Funds Appropriated to Afghanistan Reconstruction Efforts per Year by Framework Objective

Table 12 below will serve as a basis for more comprehensive analysis of first level sub-accounts by SIGAR; subsequent reports will build upon this analysis. Definitions of acronyms used in this table can be found in Appendix 5.

<i>Program Objectives Funding</i>	<i>Primary Agency Allocations From OMB</i>	<i>Agency Sub-Allocations to Accounts</i>
Peace & Security		
Afghan National Police	State, DoD	ASFF, ASFA Drawdown
Counter narcotics	DEA, DoD	DEA CN, DOD CN, INLE
Afghan National Army	State, DoD	ASFF, DoD TIP, IMET
Presidential Protection Services	State, DoD	DoD E&EE
Demilitarization, Demobilization, Reintegration	State, DoD	DoD OMA
Detainee Operations	State, DoD	ASFF, DoD OMA
MANPADS Destruction	State, DoD	DoD OMA
Small Arms Control	State, DoD	ASFF, NADR-SALW
Terrorist Interdiction Program	State, DoD	ASFF, NADR-ATA, NADR-TIP
Counterterrorism Finance	State, DoD	NADR-CTF, INLE
Border Control (WMD)	State, DoD	ASFF, NADR-EXBS
Governing Justly & Democratically		
Bilateral Debt Relief	State, DoD	FMF, ESF, ERMA
GoA Support to Good Governance since 2001	State, DoD	FMF, ESF, ERMA
Good Governance	State, DoD	FMF, ERMA
Afghanistan Reconstruction Trust Fund	State, DoD	MRA, DOD OMA
Political Competition and Consensus Building (Elections)	State, DoD	MRA, ESF, ERMA
Civil Society	State, DoD	MRA, PKO
Rule of Law and Human Rights	State, DoD	MRA, ERMA
Trafficking in Persons	State, DoD	MRA, PKO
Investing in People & Economic Growth		
Roads	USAID, USDA	DA, TA,
NATO/ISAF Post Ops Humanitarian Response	USAID, USDA	DA, TA, IDA
Afghan-Tajik Bridge	USAID, USDA	DA, TA, ESF
Education/Schools	USAID, USDA	TA, ESF
Health/Clinics	USAID, USDA, Others	CSH, DA, TA, ESF
Power	USAID, USDA	DA, TA, ESF
Provincial Reconstruction Teams	USAID, DoD, USDA	DoD OMA, DA, TA, ESF, OTI
CERP	USAID, DoD, USDA	DoD, DA, TA, ESF
Civil Aviation	USAID, USDA	TA, ESF
Private Sector Dev./Economic Growth	USAID, USDA	CSH, DA, TA, ESF
Water Projects	USAID, USDA, Others	DA, TA, ESF, OTI
Agriculture	USAID, USDA	DA, TA, ESF, OTI
Humanitarian/Other		
Refugee/IDP Assistance	USAID, DoD, USDA	P.L. 480, IDA
Food Assistance	USAID, DoD, USDA, Others	416 Food Aid, P.L. 480, IDA
International Disaster and Famine Assistance	USAID, DoD, USDA, Others	416 Food Aid, P.L. 480, IDA
Demining	USAID, State, USDA	NADR-HD
Program Support / Operations		
State /USAID Program Support	All Agencies	

Table 12 - Agency Sub-Allocations by Program

The following table illustrates major funding provided by the international donor community to Afghanistan reconstruction efforts from 2001-2009. The donations shown include funds provided by major donor countries and organizations, such as the UN, World Bank, European Commission, and Asian Development Bank, among others. The status of funds appropriated is captured in the follow chart. This includes every first level sub-allocation account used in the Afghanistan reconstruction effort since 2001. All agency titles are referenced in Appendix 5.

U.S. Appropriated	Donor
The United States is the largest donor to Afghanistan, with an overall \$31.8 billion pledges as development assistance The United States is represented by different organizations in Afghanistan including USAID, State, DoD, USDA, and Treasury.	Funds in the amount of \$25,297.8 million were pledged by other countries or organizations since 2001 including Australia, Austria, Belgium, Brazil, Canada, China, Croatia, Czech Republic, Denmark, Egypt, Estonia, Finland, France , Germany, Global Fund, Greece Hungary, India, Iran, Ireland, Italy, Japan, Kazakhstan, Republic of Korea , Kuwait, Luxembourg, Malta, Netherlands, New Zealand, Norway, Oman, Pakistan, Poland, Portugal, Qatar, Russian Federation, Saudi Arabia, Slovakia, Spain, Sweden, Switzerland, Taiwan, Turkey, United Kingdom, Vietnam and other UN agencies.
Appropriations Public Law Numbers By FY -PL 107-20: 2001 - \$192.5 -PL. 107-17: 2002 - \$1,07.35 -PL 108-7, PL 108-11: 2003 - \$986.09 -PL 108-106: 2004 - \$2,578.0 -PL 108-287, PL 109-13: 2005 - \$4,896.0 -PL 109-102, PL 109-148, PL 109-234: 2006 - \$3,527.6 -PL 109-289, P.L. 110-28, PL 110-92: 2007 -PL 110-116, PL 110-137, PL 110-149: 2007- \$8,718.8 -PL 110-161, PL 110-252: 2008-9 - \$5,981.46	Total funds pledged for loans and grants from International Donors to the Afghanistan Reconstruction Trust Fund (World Bank), with some funds going directly to the GfRoA, were \$57,149.62.

Table 13 - General Overview Sources of Funds (in millions) as of September 30, 2008

<i>Accounts (\$ in millions)</i>	FY 2001 AFP	FY 2002 AFP	FY 2003 AFP	FY 2004 AFP	FY 2005 AFP	FY 2006 AFP	FY 2007 AFP	TOTAL FY 2008 AFP with Supplemental	FY 2009 Bridge Supplemental AFP
Department of Defense (DoD)	\$0.00	\$12.69	\$176.20	\$403.91	\$1,909.35	\$2,231.18	\$7,790.50	\$1,754.10	\$2,188.00
AFSA Drawdown	\$0.00	\$2.00	\$158.00	\$135.00	\$250.00	\$0.00	\$0.00		
ASFF	\$0.00	\$0.00	\$0.00	\$0.00	\$995.00	\$1,908.13	\$7,406.40	\$1,400.00	\$2,000.00
CERP	\$0.00	\$0.00	\$0.00	\$39.71	\$136.00	\$215.00	\$206.00	\$269.40	
DoD CN	\$0.00	\$0.00	\$0.00	\$71.80	\$224.50	\$108.05	\$178.10	\$84.70	\$188.00
DoD E&EE	\$0.00	\$1.81	\$2.20	\$0.00	\$0.75	\$0.00	\$0.00	\$0.00	\$0.00
DoD OHDACA	\$0.00	\$8.45	\$16.00	\$7.40	\$5.40	\$0.00	\$0.00	\$0.00	\$0.00
DoD OMA	\$0.00	\$0.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DoD S&E	\$0.00	\$0.00	\$0.00	\$0.00	\$7.70	\$0.00	\$0.00	\$0.00	\$0.00
DoD T&E	\$0.00	\$0.00	\$0.00	\$150.00	\$290.00	\$0.00	\$0.00	\$0.00	\$0.00
STATE DEPARTMENT	\$45.90	\$351.80	\$297.71	\$784.57	\$1,207.37	\$305.74	\$74.00	\$357.96	\$109.00
ERMA	\$7.50	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FMF	\$0.00	\$57.26	\$191.00	\$413.71	\$396.80	\$0.00	\$0.00	\$0.00	\$0.00
IMET	\$0.00	\$0.18	\$0.39	\$0.67	\$0.94	\$0.98	\$0.00	\$0.00	\$0.00
INCLE	\$0.00	\$66.00	\$0.00	\$220.00	\$706.28	\$232.65	\$42.00	\$307.57	\$101.00
IO&P	\$3.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MRA	\$32.60	\$135.47	\$61.50	\$63.30	\$47.10	\$36.00	\$16.00	\$42.10	TBD
NADR-ATA	\$0.00	\$36.43	\$26.44	\$52.14	\$23.10	\$18.17	\$15.00	\$6.29	\$0.00
NADR-CTF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.28	\$0.00	\$0.00	\$0.00
NADR-EXBS	\$0.00	\$0.00	\$0.08	\$0.23	\$0.85	\$0.40	\$0.00	\$0.00	\$0.00
NADR-HD	\$2.80	\$7.00	\$8.30	\$12.61	\$13.70	\$14.32	\$0.00	\$0.00	\$0.00
NADR-NDS	\$0.00	\$0.00	\$0.00	\$1.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NADR-SALW	\$0.00	\$0.00	\$0.00	\$0.00	\$3.00	\$2.84	\$0.00	\$0.00	\$0.00
NADR/TIP	\$0.00	\$0.53	\$0.10	\$0.41	\$0.10	\$0.10	\$0.00	\$0.00	\$0.00
PKO	\$0.00	\$23.93	\$9.90	\$20.00	\$15.50	\$0.00	\$0.00	\$0.00	\$0.00
IG for STATE - USAID	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00	\$2.00	\$8.00

Table 14 - Status of Reconstruction Funds Appropriated since 2001

Table 14(cont) - Status of Reconstruction Funds Appropriated since 2001

<i>Accounts (\$ in millions)</i>	FY 2001 AFP	FY 2002 AFP	FY 2003 AFP	FY 2004 AFP	FY 2005 AFP	FY 2006 AFP	FY 2007 AFP	TOTAL FY 2008 AFP with Supplemental	FY 2009 Bridge Supplemental AFP
USAID	\$41.95	\$507.89	\$456.26	\$1,209.50	\$1,581.23	\$805.87	\$770.70	\$1,436.00	\$472.50
Commodity Credit Corp	\$0.00	\$7.30	\$1.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CSH	\$0.00	\$7.52	\$49.68	\$31.00	\$38.00	\$41.45	\$0.00	\$0.00	\$0.00
Development Assistance	\$0.00	\$18.30	\$35.44	\$152.01	\$165.80	\$187.57	\$0.00	\$0.00	\$0.00
ESF	\$0.00	\$105.45	\$223.79	\$900.16	\$1,312.80	\$489.65	\$732.00	\$1,399.50	\$455.00
FSA	\$0.00	\$0.00	\$5.00	\$5.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GHAI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
IDA	\$12.65	\$197.34	\$85.00	\$9.90	\$4.29	\$0.00	\$0.00	\$0.00	\$0.00
OTI	\$0.00	\$9.00	\$10.00	\$7.57	\$1.64	\$0.00	\$0.00	\$0.00	\$0.00
P.L.-480 (Title II)	\$29.30	\$159.48	\$42.66	\$49.16	\$58.50	\$61.50	\$30.00	\$0.00	\$0.00
USAID OE	\$0.00	\$3.50	\$3.36	\$38.10	\$0.00	\$25.70	\$8.70	\$36.50	\$17.50
USAID Capital Investment Fund	\$0.00	\$0.00	\$0.00	\$16.60	\$0.20	\$0.00	\$0.00	\$0.00	\$0.00
US AGRICULTURE	\$104.30	\$47.70	\$28.37	\$39.09	\$50.10	\$48.10	\$0.00	\$0.00	\$0.00
Food for Education	\$0.00	\$0.00	\$9.27	\$5.86	\$10.00	\$25.00	\$0.00	\$0.00	\$0.00
Food for Progress	\$0.00	\$0.00	\$0.00	\$9.00	\$30.10	\$14.20	\$0.00	\$0.00	\$0.00
416b Food Aid	\$104.30	\$47.70	\$14.14	\$14.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
P.L.-480 (Title I)	\$0.00	\$0.00	\$4.96	\$9.55	\$10.00	\$8.90	\$0.00	\$0.00	\$0.00
TREASURY	\$0.00	\$0.90	\$1.00	\$1.00	\$0.95	\$0.19		\$0.00	\$0.00
TTA	\$0.00	\$0.90	\$1.00	\$1.00	\$0.95	\$0.19	\$83.59	\$0.00	\$0.00
OTHER AGENCIES	\$0.38	\$25.51	\$26.55	\$52.13	\$147.02	\$136.08	\$83.59	\$352.06	\$89.40
CDC MRE	\$0.00	\$0.60	\$0.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DEA CN	\$0.00	\$0.58	\$2.87	\$3.72	\$16.77	\$23.66	\$4.59	\$48.06	\$0.00
DC&P	\$0.38	\$24.33	\$22.98	\$48.41	\$130.25	\$112.42	\$79.00	\$304.00	\$89.40
TOTAL	\$192.53	\$946.49	\$986.09	\$2,490.20	\$4,896.02	\$3,527.16	\$8,718.79	\$3,900.12	\$2,858.90

Unexpended and Unobligated Appropriated Funds

As shown in table 15 below, the total amount of unexpended appropriated funds is \$5.625 billion, or 17% of the total funds appropriated since 2001. DoD, with support from the Department of Justice, accounts for \$2.238 billion, or 11% of its program objective. State accounts for \$816.1 million, or 44%, while USAID accounts for \$1.862 billion, or 30% of its program objectives to date. Humanitarian Assistance contributions by USDA and the Department of Treasury have been fully expended and it has been indicated to SIGAR that funds may have been allocated from a global appropriation for refugees/internally displaced persons to Afghanistan, which is a potential reason for why the disbursements are higher than cumulative appropriations.⁸³ Program Support dollars from all agencies account for the remaining \$784.4 million, or 52% unexpended in that program objective. Agencies associated with Program Support funds include DoD, State, USAID, Justice, Treasury, USDA, and the FBI.

<i>Program Objectives (\$Millions)</i>	<i>Agencies</i>	<i>Cumulative Actual</i>	<i>Cumulative Disbursements</i>	<i>Current Unexpended Totals</i>	<i>Current Unexpended Totals</i>
Peace and Security	DoD & Justice	20,964.5	18,726.3	2,238.1	11%
Governing Justly and Democratically	State	1,862.3	1,046.2	816.1	44%
Investing in People and Economic Growth	USAID	6,140.6	4,277.8	1,862.7	30%
Humanitarian Assistance	USDA & Treasury	1,686.3	1,776.0	-89.7	-5%
Program Support	All Agencies	1,530.4	732.1	798.4	52%
TOTAL	All Agencies	32,184.0	26,558.4	5,625.6	17%

Table 15 - Cumulative Unexpended and Unobligated Appropriated Funds⁸⁴

As illustrated in Table 16, provided below, the percentage of unexpended funds rose sharply after 2005. The total amount of unexpended appropriated funds remains at \$5.625 billion, but the percentage of total unexpended appropriations is 30% during this period. DoD, with minimal support from Justice, rose to 16%; State to 78%; and USAID to 64% of the respective program objectives. Approximately \$798.4 million, or 94%, of Program Support dollars remain unexpended or unobligated.

<i>Program Objectives Since 2006 (\$Millions)</i>	<i>Agencies</i>	<i>Cumulative Actual</i>	<i>Cumulative Disbursements</i>	<i>Current Unexpended Totals</i>	<i>Current Unexpended Totals</i>
Peace and Security	DoD & Justice	\$13,820.96	\$11,582.84	\$2,238.12	16%
Governing Justly and Democratically	State	\$1,040.04	\$223.95	\$816.09	78%
Investing in People and Economic Growth	USAID	\$2,920.00	\$1,057.29	\$1,862.71	64%
Humanitarian Assistance	USDA & Treasury	\$307.72	\$397.42	-\$89.70	-29%
Program Support	All Agencies	\$845.12	\$46.76	\$798.36	94%
TOTAL	All Agencies	\$18,933.84	\$13,308.25	\$5,625.59	30%

Table 16 - Unexpended and Unobligated Appropriated Funds since 2006⁸⁵

Since 2003, agencies have consistently reported that spending has been delayed by the following issues:

- Almost none of the equipment and materials needed are available locally
- Demining of key locations
- Increased security incidents
- Imported equipment and materials held by neighboring country customs authorities
- The onset of inclement weather affecting the ability to achieve the accelerated goals

SIGAR has received information suggesting that the following reason may contribute to spending delays:

- Afghan holidays
- Afghan National Army commanders demanding contractor perform work outside the scope of the original contract
- Contractor delays in filling out the Synchronized Pre-deployment and Operational Tracker, a DoD program for tracking contractors

- Contractor delays in getting Defense Base Act Insurance
- Contractor having issues with locals when attempting to establish a mobilization camp
- Delays due to field engineer inexperience
- End user or customer making changes after contract award but prior to contractor starting work
- Land disputes
- Mobilization efforts not being executed in a timely manner
- Re-solicitations due to high bids over programmed amounts
- Security issues
- Unreliable subcontractor

SIGAR will examine the reasons why funds remain unobligated and unexpended.

SECTION IV – SIGAR POTENTIAL ASSESSMENT AREAS

Areas of Review

SIGAR has identified three main areas of review for the coming year:

- Assessments of the internal controls and accountability and performance of the major contracting instruments, by U.S. entity (e.g. USAID, INL, CJTF-101, and CSTC-A)
- Assessments of the internal controls and accountability of key Afghan ministries
- Reviews of PRTs' effectiveness and management

SIGAR Oversight Methodologies

SIGAR's oversight efforts have five principal objectives:

1. To improve management and accountability over U.S. appropriated and other funds made available that are obligated and/or expended by U.S. and Afghan agencies and their contractors
2. To prevent fraud, waste, and abuse by identifying weak internal controls and investigating potential corruption and other wrongdoing
3. To improve the effectiveness of the overall reconstruction strategy and its component programs
4. To provide accurate and balanced information, observations, and recommendations
5. To otherwise advance U.S. interests in reconstructing Afghanistan

SIGAR has three interrelated oversight tools—audits, inspections, and investigations—that collectively will address these objectives.

1. Audits are systematic examinations of evidence, performed using generally accepted government auditing standards as prescribed by the Comptroller General. (These are often referred to as “Yellow Book” standards.) By conducting audits according to these standards, SIGAR will enhance the credibility of its findings, conclusions, and recommendations. Almost all of SIGAR's audits will be performance audits that assess the economy, efficiency, effectiveness, and results of programs and operations. Performance audits will address a wide range of issues, including broad program effectiveness as well as more focused contract issues.

2. Inspections will address many of the same issues as audits. Inspections are well suited for faster responses to allegations received through the hotline or other sources, as inspections can quickly determine if there is substance to an allegation and how the allegation can best be addressed. In addition, inspections produce evaluations of ongoing and completed infrastructure projects, as well as activities at selected locations, where inspectors can assess the project or activity to identify areas of non-compliance that need to be addressed. Inspections will also initiate immediate corrective actions when appropriate in order to ensure compliance and assist agencies and organizations in meeting legal and reporting requirements.
3. Investigations review instances of potential corruption, illegal activity, or other wrongdoing in order to provide directing authorities with a sound basis for decisions and actions. Investigations will develop cases for subsequent prosecution by appropriate authorities as required.

SIGAR staff conducting audits, inspections, and investigations will closely coordinate their actions and activities. SIGAR anticipates that investigations will be based in part on leads developed by audit and inspection teams. Audit and inspection staff will work to provide evidence to investigations staff to enable successful prosecutions. Furthermore, selection of issues to be audited will be made in part based on the findings of inspections. The Inspector General and staff will make decisions on a case by case basis as to what oversight tool or combination of tools is most appropriate.

As it continues its oversight efforts, SIGAR will:

- utilize its authority to work among multiple U.S. agencies;
- complement the past and ongoing work of other Inspectors General and of the GAO;
- conduct broadly-scoped performance audits and inspections, which are likely to result in recommendations for improved program implementation; and
- conduct more narrowly focused reviews, which are designed to identify instances of weak internal controls and the ineffective use of funds, including potential waste, fraud, and abuse.

When audits uncover instances of potential fraud, SIGAR will recommend actions to eliminate or reduce the chances for a reoccurrence of the issue. In addition, evidence will be turned over to the investigations staff of SIGAR for further action.

Through its audits and inspections, SIGAR will provide information on whether programs are achieving their objectives. This will help to establish an environment that discourages corruption and promotes accountability in both U.S. programs and the Afghan institutions that receive U.S. funds.

Oversight Survey Background

Similar to the baseline of oversight reviewed in Section II of this report, an Afghanistan contracting survey is necessary to understand the landscape of reconstruction from an internal control and performance perspective. In order to begin this work, SIGAR intends to survey the largest contracts of each major reconstruction entity (e.g. USAID, INL, CSTC-A, and CJTF-101) and, in phases, progress from examining the internal controls to the performance of each program. The completion of this audit survey will lead to other, complementary audits, inspections, and investigations, as required.

The Assistant Inspectors General for Audits and Inspections will, through consultations with program managers in Afghanistan and headquarters and with the interagency audit community, begin initial key audits and inspections. This is expected to be initiated in the second quarter of FY 2009. SIGAR efforts may include the following:

- Review of reconstruction strategies and resourcing
- Applicability of lessons learned in Iraq for reconstruction in Afghanistan
- Assessments of controls and accountability within key Afghan ministries (Finance Ministry and security ministries) to identify weaknesses and recommend actions that Afghan officials, supported by U.S. programs, can take to mitigate the weaknesses
- Assessment of current energy infrastructure in relation to U.S. reconstruction funds expended since 2004
- Assessments of interagency efforts to develop and strengthen key government sectors, such as the justice system and rule of law, in accordance with ANDS
- Audits and inspections of the use of CERP funds utilized by PRTs, including assessments of internal controls and accountability mechanisms
- Comparative assessments of how various U.S. agencies monitor the use of funds to identify best practices and weak links
- Examinations of unobligated funds and unexpended obligations

- PRT assessments
- Surveys of the largest reconstruction contracts to identify specific contracts and subcontracts

The list of potential SIGAR efforts will be adjusted after initial field visits are completed.

Provincial Reconstruction Teams

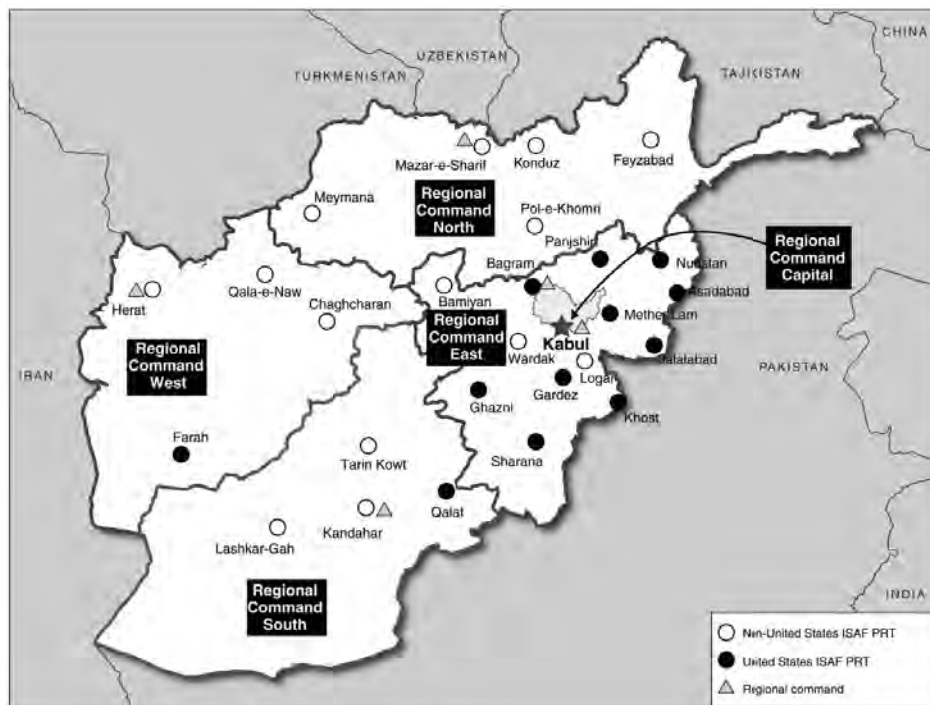
Section II of this report reveals certain gaps in oversight. PRTs are seen as a critical component within Afghanistan reconstruction. As multi-agency entities, PRTs inherently impede the oversight attempts of single-agency oversight organizations. SIGAR is uniquely situated to cross all agency lines and assess and evaluate key components of PRT functionality, including command and control, common strategy, common metrics, adequate resourcing, and internal controls of associated contracting.

The following information on PRTs serves as an example of one of the areas on which SIGAR will focus.

History

PRTs are joint civil-military units designed to aid in the reconstruction and security of Afghanistan by extending the authority and influence of the GIRoA. PRTs combine a military component with a civilian element, thus allowing civilians to carry out reconstruction efforts in insecure areas. PRTs were originally implemented in Afghanistan during OEF, when U.S. forces set up Coalition Humanitarian Liaison Cells, staffed with Army Civil Affairs soldiers, to respond to humanitarian concerns and implement small reconstruction projects.⁸⁶ In late 2002, these cells were augmented with the creation of the first PRTs; the new teams contained both robust force protection and staff from U.S. government agencies. The United States established its first PRT in Gardez in 2002 and subsequent PRTs in Bamian, Konduz, Mazar-e-Sharif, Kandahar, and Herat in early 2003.⁸⁷ One of the original goals of PRTs was to extend the influence of the Afghan central government. As PRTs have grown more established, their goals have expanded to include strengthening local governance and community development.

As ISAF extended its authority in Afghanistan in 2003, it also began establishing PRTs, creating 8 between 2003 and 2006. During the same period, OEF forces created 17 additional PRTs.⁸⁸ As some U.S. PRTs grew more established, the United States began handing over command to its Coalition and ISAF partners. The transfer of all OEF PRTs to ISAF control was completed on October 5, 2006, when ISAF assumed command of eastern Afghanistan.⁸⁹ Currently, 14 countries lead a total of 26 PRTs in Afghanistan, with the United States serving as the lead nation of 12 teams.⁹⁰ For a map of PRT locations, see Figure 4; for a complete list of current PRTs and their lead nation, see Table 17.

Figure 4 - Map of PRT Locations⁹¹

PRT	Lead Nation	PRT	Lead Nation
Asadabad	United States	Lashkar-Gah	United Kingdom
Bagram	United States	Logar	Czech Republic
Bamiyan	New Zealand	Mazar-E-Sharif	Sweden
Chaghcharan	Lithuania	Mether Lam	United States
Farah	United States	Meymana	Norway
Feyzabad	Germany	Nuristan	United States
Gardez	United States	Panjshir	United States
Ghazni	United States	Pol-E Khomri	Hungary
Herat	Italy	Qala-E-Now	Spain
Jalalabad	United States	Qalat	United States
Kandahar	Canada	Sharana	United States
Khost	United States	Tarin Kowt	Netherlands
Konduz	Germany	Wardak	Turkey

Table 17 - List of PRT Locations⁹²

Common Strategy

As PRTs were created and supported by the United States and its NATO and Coalition partners, several distinct models of PRTs developed: the American, the British, and the German model (see Table 18).

PRT Models				
Lead Nation	Average Personnel	Leadership	Mission	Area of Operation
United States	50-100 (3-5 civilians)	Military commander	Emphasis on Quick Impact Projects	Generally volatile areas
United Kingdom	100 (30 civilians)	Civilian lead	Emphasis on capacity-building	Ability to operate in volatile areas
Germany	400 (20 civilians)	Dual leadership (one military, one civilian lead)	Emphasis on long-term sustainable development	Generally more permissive areas

Table 18 - PRT Models⁹³

The capabilities and political priorities of contributing countries heavily influence a PRT's work and functionality.⁹⁴ The general guidance provided by the ISAF PRT Handbook allows lead nations the flexibility to adapt a PRT to local conditions. The 2006 *Interagency Assessment of PRTs in Afghanistan* discussed the benefits of this flexibility, but called it a “double-edged sword”: the assessment described confusion caused by lack of guidance “about what a PRT is, what it ought to do, and what its limits should be.” A report by the U.S. Institute of Peace found that lack of specificity in PRT guidelines allowed lead nations to interpret the guidelines and conduct operations according to national interest and local conditions, thus resulting in a disjointed, ad hoc approach to security and reconstruction in Afghanistan.⁹⁵

Each lead nation determines the strategy for its PRT. The projects undertaken and funded by PRTs are decided unilaterally by each PRT. In the ANDS, the Afghan government encourages PRTs to align their efforts with the priorities and processes established by that document and to report all activities to the government, so as to avoid duplication of efforts. However, an analysis of PRTs by the Woodrow Wilson School of Public and International Affairs concluded that “the goals and objectives of the vast array of PRTs have been neither clearly articulated nor standardized.”⁹⁶

One of the original goals of the PRT system was to extend the influence of the Afghan central government.⁹⁷ As PRTs have grown more established, their goals have expanded to include community development and strengthening local governance. In April 2008, the U.S. House of Representatives Armed Services Committee's Subcommittee on Oversight and Investigations reported that neither DoD nor State had to establish a long term strategy, mission, and objectives for each United States-led PRT in Afghanistan. The June 2008 DoD *Report on*

Progress toward Security and Stability in Afghanistan provided the following mission statement for U.S. PRTs:

“Provincial Reconstruction Teams will assist the Islamic Republic of Afghanistan to extend its authority, in order to facilitate the development of a stable and secure environment in the identified area of operations, and enable security sector reform and reconstruction efforts.”

DoD stated that U.S. PRTs operate under the general guidance provided by ISAF and outlined four “key lines of operation” to guide the specific activities of PRTs:

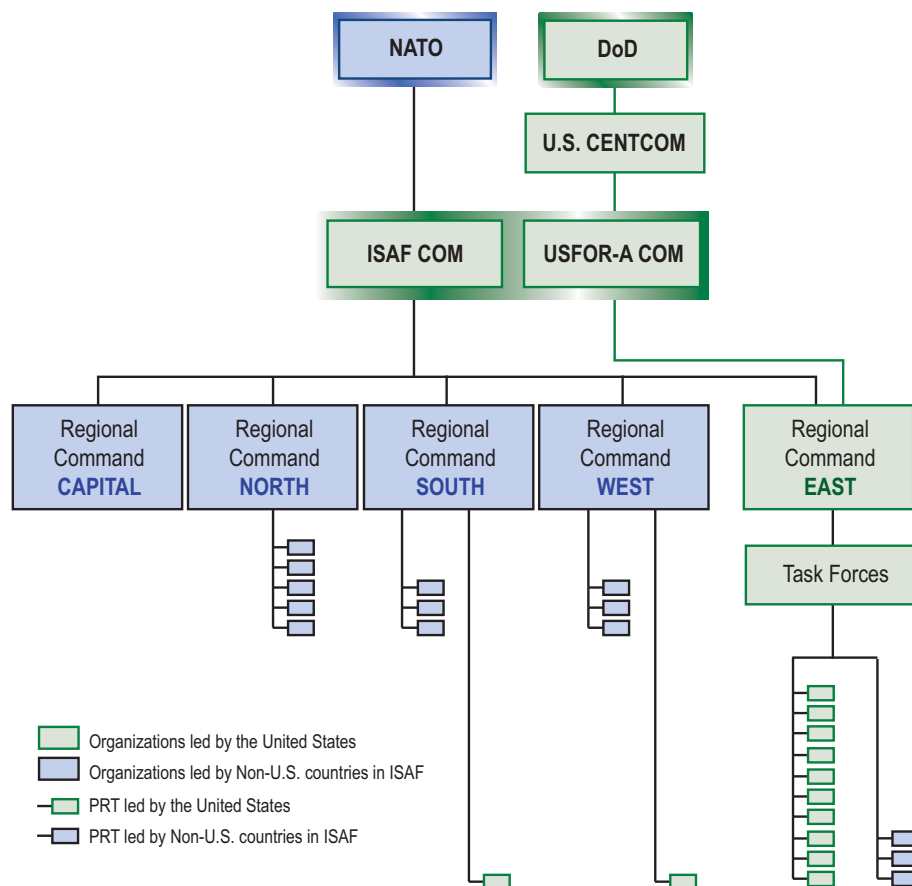
- increase effectiveness of legitimate authorities;
- decrease effectiveness of illegitimate authorities;
- increase legitimacy of legitimate authorities; and
- decrease legitimacy of illegitimate authorities.

DoD’s report described PRTs as part of its approach to counterinsurgency in Afghanistan. PRTs’ efforts mentoring sub-national government officials promotes good governance, which in turn strengthens local respect for the rule of law.

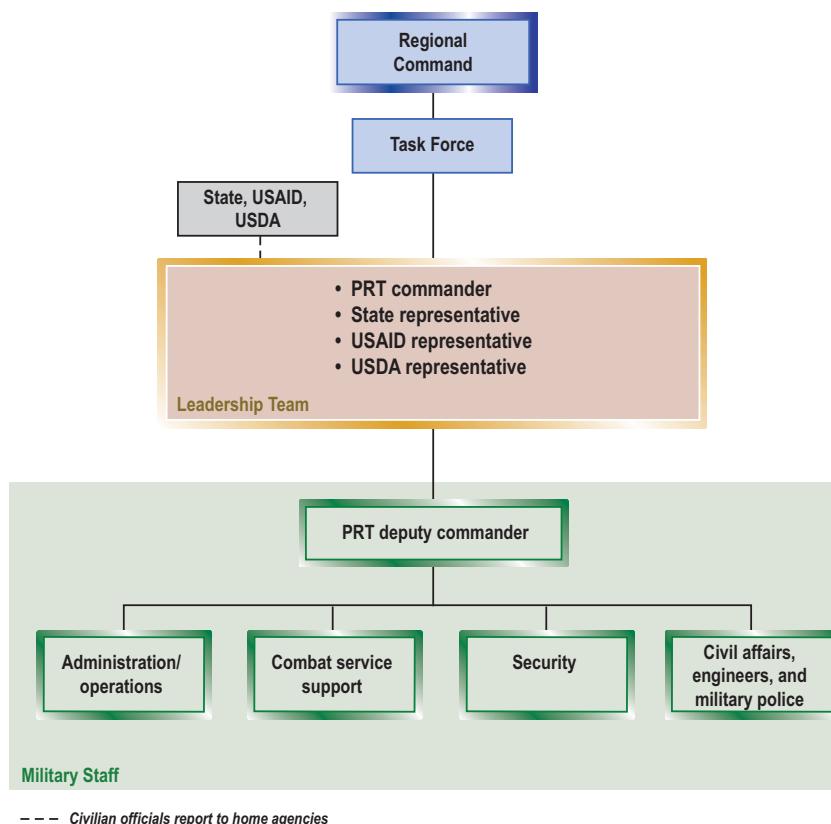
Command and Control

All PRTs in Afghanistan are under ISAF control, but each PRT is under the tactical control of its lead nation; a PRT’s lead nation determines its size, composition, and mission.⁹⁸ For example, all U.S.-led PRTs in Afghanistan are coordinated by CJTF-101, the RC East, except for PRT Zabul, which also reports to RC South with the arrival of the U.S. Deputy Commanding General for Stability. Each Regional Command reports to the Commander of ISAF. Additionally, U.S. civilian PRT personnel, who do not fall under military command, report to their respective U.S. government agency at Embassy Kabul for administrative matters.

All PRTs also receive policy guidance from the Kabul-based PRT Executive Steering Committee (PRT ESC), which is co-chaired by the ISAF Commander (who is dual-hatted as Commander USFOR-A) and the Afghan Minister of the Interior, and includes the U.S. Ambassador to Afghanistan, the European Union Special Representative, ambassadors of troop-contributing nations, the Afghan Minister of Finance, the Special Representative of the Secretary-General, and the NATO Senior Civilian Representative. The PRT ESC delegates operational issues to a subordinate PRT Working Group, which includes the UN and relevant embassy representatives. For a depiction of the PRT Command and Control structure in Afghanistan, see Figure 5.

Figure 5 - PRT Command and Control⁹⁹

With the exception of the Panjshir PRT, U.S. PRTs in Afghanistan are led by military personnel; however, the military lead does not command the non-DoD civilian component. In 10 of the 12 U.S.-led PRTs, the military lead works with a 4-person interagency management team to conduct operations. In most PRTs, the three civilians on the interagency management team are the only U.S. civilians in the PRT; in one U.S. and two international-led PRTs there is an additional USAID representative who is responsible for the Alternative Development Program. For an organizational chart of U.S. PRTs, see Figure 6.



Source: GAO Analysis of Department of Defense, State, USAID and USDA information.

Figure 6 - Structure of U.S. led PRTs in Afghanistan¹⁰⁰

U.S. PRTs are generally comprised of between 50 and 100 personnel, including 3 to 5 U.S. government civilians and/or contractors. U.S. PRTs are typically composed of a military police unit, a psychological operations unit, an explosive ordinance/demining unit, an intelligence team, medics, a force protection unit, and administrative and support personnel. Some PRTs also include four to five Afghan citizens serving as interpreters, representatives from the Afghan Ministry of Interior, or additional USAID staff.

Each U.S. PRT is authorized to include one staff member each from State, USAID, and USDA; State reports that all positions but one are currently filled (see Table 19). The Oversight and Investigations Subcommittee of the House of Representatives' Armed Services Committee has reported that both civilian agencies and DoD have difficulty finding qualified individuals with relevant skills and experience to staff PRTs.¹⁰¹

PRT	Military		Civilian					
	Auth	O/H	State		USAID		USDA	
			Auth	O/H	Auth	O/H	Auth	O/H
Asadabad	89	89	1	1	1	1	1	1
Bagram	63	63	0	0	2	1	1	1
Farah	99	99	1	1	1	1	1	1
Gardez	88	88	1	1	1	1	1	1
Ghazni	88	88	1	1	1	1	1	1
Jalalabad	88	88	1	1	1	1	1	1
Khowst	88	88	1	1	1	1	1	1
Mether Lam	88	88	1	1	1	1	1	1
Nuristan	88	88	1	1	1	1	1	1
Panjshir	55	55	1	1	1	1	1	1
Qalat	99	99	1	1	1	1	1	1
Sharana	88	88	1	1	1	1	1	1
Total	1021	1021	11	11	13	12	12	12

Table 19 - Civilian and Military Personnel in U.S.-led PRTs in Afghanistan¹⁰²

The United States also has 20 U.S. government civilians serving in international-led PRTs; as of January 2009, 11 USAID and 9 State personnel served in non-U.S. PRTs.¹⁰³ Additionally, State, USAID, and USDA have also assigned 12 personnel to the U.S. Embassy and Mission in Kabul to support PRTs.

National Security Presidential Directive 44 (December 2005) explicitly tasked the State as the lead agency in coordination of U.S. post-conflict reconstruction efforts. However, DoD Directive 3000.05 (November 2005) declares stability operations “a core U.S. military mission,” of “priority comparable to combat operations.” Both agencies, in addition to USAID, have specific interests and authorities in Afghanistan. Interagency coordination of PRT-related activities occurs at field and country levels, but executive-level planning in Washington is generally “stove-piped” by agency. There is no standing, executive-level interagency organization that specifically coordinates or oversees interagency PRT activities.¹⁰⁴

Resourcing

Operating costs for PRTs are the responsibility of the lead nation. For U.S.-led PRTs, DoD funds nearly all operating costs, such as security, life support, sustainment, and housing. According to DoD, PRT costs are not tracked separately from other operating costs in Afghanistan, and the U.S. government civilian agencies contributing personnel to U.S.-led PRTs do not reimburse DoD for its support of their employees.¹⁰⁵ As of August 2007, U.S. government yearly spending was approximately \$20 million per PRT in Afghanistan.¹⁰⁶

There is no Afghanistan-wide funding stream for PRT reconstruction efforts; funding for PRT operations is also coordinated by the lead nation. U.S.-led PRTs originally utilized funds from DoD’s Overseas Humanitarian Disaster and Civic Aid (OHDACA) budget. Currently,

U.S.-PRTs receive funding from the Economic Support Fund (ESF) and DoD's CERP. GAO has recommended increased congressional oversight of funds used by PRTs, and according to an April 2008 report, the Oversight and Investigations Subcommittee of the House of Representatives' Armed Services Committee has requested that GAO produce a study of PRT cost data.¹⁰⁷

Much of PRT spending in Afghanistan has been directed towards Quick Impact Projects (QIPs), short-term, small-scale projects designed to "extend the reach and influence of government throughout the provinces and to create a climate of improved freedom and economic activity," as part of USAID's PRT Quick Impact Program.¹⁰⁸ According to USAID, the majority of QIPs have been small infrastructure projects, such as irrigation systems, clean water supply, road improvements, small power systems, and the construction or renovation of government buildings, schools, and clinics; QIP funds have additionally been used to support government capacity building, job placement, micro-finance, gender-related activities, and media projects.¹⁰⁹

In October 2006, USAID began a successor program to QIP, the Local Governance and Community Development (LGCD) Project, and in September 2007, LGCD replaced QIP as the primary vehicle for ESF aid disbursement in Afghanistan. LGCD continues to fund small infrastructure programs as QIP did, but its emphasis has shifted to strengthening the capacity of local governments, encouraging active community participation in local governance, and addressing development issues contributing to local instability and support for insurgency.¹¹⁰

CERP funding was created by the Congress in PL 108-106 as a source of immediate funding for military commanders in Iraq and Afghanistan in order to respond to "urgent humanitarian relief and reconstruction requirements" and is the only programmatic source of U.S. PRT funding.¹¹¹ The DoD Financial Management Regulation Volume 12, Chapter 27, stipulates the lawful uses of CERP funds, including the following areas: water and sanitation; food production and distribution; agriculture; electricity; healthcare; education; telecommunications; economic, financial and management improvements; transportation; rule of law and governance; irrigation; civic cleanup activities; civic support vehicles; repair of civic and cultural facilities; and other urgent humanitarian or reconstruction projects. Commanders are prohibited from using CERP funds for the direct or indirect benefit of U.S. personnel; entertainment; weapons buy-back programs, or other purchases of firearms or ammunition; reward programs; removal of unexploded ordnance; duplication of services available through municipal governments; or salaries of Afghan military or civilian government personnel. Projects of up to \$25,000 can be approved by commanders; CERP projects or activities that require funding above \$25,000 must be approved by the commander's superiors.

Effectiveness

The April 2008 Oversight and Investigations Subcommittee of the House of Representatives' Armed Services Committee report on PRTs stated that though there is anecdotal evidence of the positive impacts of PRTs in Afghanistan, there has been no standardized measurement of

the effectiveness of the PRT program. Neither State nor DoD has standardized procedures for evaluating PRTs' progress in meeting U.S. strategic goals. The report further indicated that no metrics have been devised to provide data on the quality, impact, and usefulness of PRTs and their efforts. While PRTs have collected data such as projects completed or dollars spent, these figures are inadequate to determine a PRT's effectiveness.

As of January 2009, State has reported that U.S. PRTs in RC-East periodically report progress on districts and provinces across three lines of operation (governance, security, and development).¹¹² These reports are briefed to the Brigade Task Forces and then to the RC-East Commanding General and U.S. embassy staff. These reports do not disaggregate the effects of PRT efforts but provide a broader assessment of the provinces and districts.

State additionally reports that there are currently efforts by RC-EAST, ISAF HQ, CSTC-A, USFOR-A, and U.S. Embassy agencies to broaden these Commanders Operational Assessment Briefs to enhance civilian agencies assessments and input. Greater emphasis is also being placed on generating better "outcome" indicators as current indicators more heavily focus on "outputs" (e.g., projects completed, dollars spent, etc.).¹¹³

As Robert Perito, Senior Program Officer at the United States Institute of Peace's Center for Post-Conflict Peace and Stability Operations, stated in his testimony to Congress on October 18, 2007, "without agreed objectives, it's difficult to judge effectiveness. There is need for a separate, agreed set of objectives for PRTs and an agreed set of measurements for measuring their performance. Absent a means of determining whether PRTs are effective, it's difficult to determine whether alternative mechanisms might better achieve our purposes."

Comparison with Iraq PRTS

While PRTs in Iraq and Afghanistan have similar missions, their structures greatly vary. Though former U.S. Ambassador to Iraq Zalmay Khalilzad is credited as introducing PRTs to Iraq from his previous assignment as Ambassador to Afghanistan, Iraq PRTs bear little resemblance to their Afghan counterparts.¹¹⁴ The PRT concept was not simply transferred from Afghanistan to Iraq, but was reconceived to fit the situation on the ground. The chief differences between the two PRT programs are command and composition. U.S.-led PRTs in Afghanistan are commanded by military personnel, and the security component is a part of the team. In Iraq, U.S. PRTs are led by a Foreign Service Officer, and the PRT's security element is not part of the PRT. The U.S. model for PRTs in Afghanistan consists almost entirely of military personnel, with only a small civilian element, whereas PRTs in Iraq utilize a much larger number of U.S. government civilians. For an overview of the differences between Afghanistan and Iraq PRTs, see Table 20.

	Afghanistan	Iraq	
Number of U.S.-led PRTs	12	28	
Number of international-led PRTs	14	3	
Types of U.S. PRTs	12 provincial-level PRTs	<ul style="list-style-type: none"> - 11 provincial-level PRTs - 13 local-level embedded PRTs (ePRTs) - 4 smaller Provincial Support Teams (PSTs) operating outside the intended province due to security concerns 	
Team lead	DoD: Air Force Lt Col or Navy CDR	State: Foreign Service Officer	
Individual U.S. PRT Staffing	58-102 (3-5 civilians)	<ul style="list-style-type: none"> - PRTs – 10-45 - ePRTs – 10-20 	<ul style="list-style-type: none"> - PSTs – up to 10
Total U.S. PRT Staffing	1,055	450	
Represented U.S. Agencies	<ul style="list-style-type: none"> - State - USAID - USDA 	<ul style="list-style-type: none"> - State - USAID - USDA 	<ul style="list-style-type: none"> - Justice - Commerce
Security	Provided by team military units	Provided by military units and personal security contractors	

Table 20 - Afghanistan and Iraq PRT Comparison

Summary

In the coming months, SIGAR plans to focus on the previously-discussed areas of SIGAR contract auditing and PRT functionality. To date, SIGAR is not in a position to predict timelines and dates of products. With the standup of the Afghanistan office, SIGAR can begin to complement efforts from on-site and regional locations to move forward in these efforts.

As initial efforts in the area of PRTs, SIGAR has made visits to five PRTs. Each visit has included a review of PRT strategy, command and control, and resourcing, as well as meetings with local governors to understand the interface of PRTs with local governance objectives and challenges. These efforts will intensify as the permanent SIGAR Afghanistan Office becomes fully-operational.

SECTION V – SIGAR UPDATES

SIGAR Organizational Design

SIGAR is structured to provide timely and comprehensive oversight products regarding reconstruction efforts in Afghanistan. SIGAR D.C. consists of sections that provide information to the SIGAR; conduct audits, inspections, and investigations; and produce required reports on SIGAR fact-finding. Allegations of fraud, waste and abuse reach the SIGAR through a variety of methods, most notably a hotline system that now operates both in the United States and in Afghanistan. Due to the regular rotation of personnel in Afghanistan, it is important to maintain a vibrant team of auditors, inspectors, and investigators, both in the United States and Afghanistan, to utilize the available information. SIGAR's organizational design is depicted below.

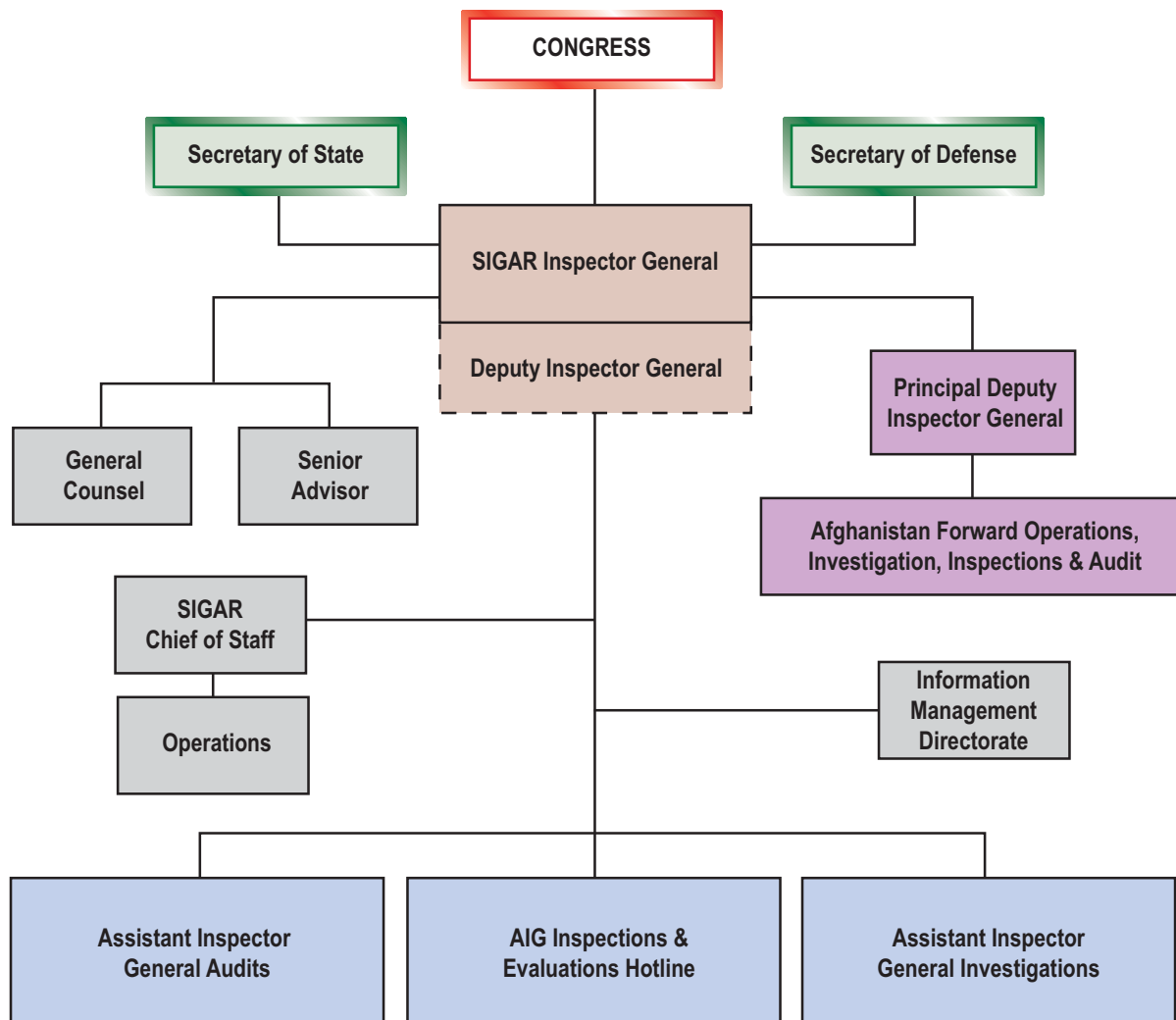


Figure 7 - SIGAR Organizational Chart

SIGAR Afghanistan Office

The SIGAR Afghanistan Office will consist of audit, inspections, and investigations sections, co-located at the U.S. Embassy in Kabul as well as teams at three other locations around the country. The initial elements of this permanent SIGAR Afghanistan Office deployed in January 2009. The office is led by the SIGAR Principal Deputy Inspector General (PDIG) and is expected to grow in the next four months to include three satellite offices located throughout Afghanistan. The composition of the SIGAR Afghan office is depicted below.

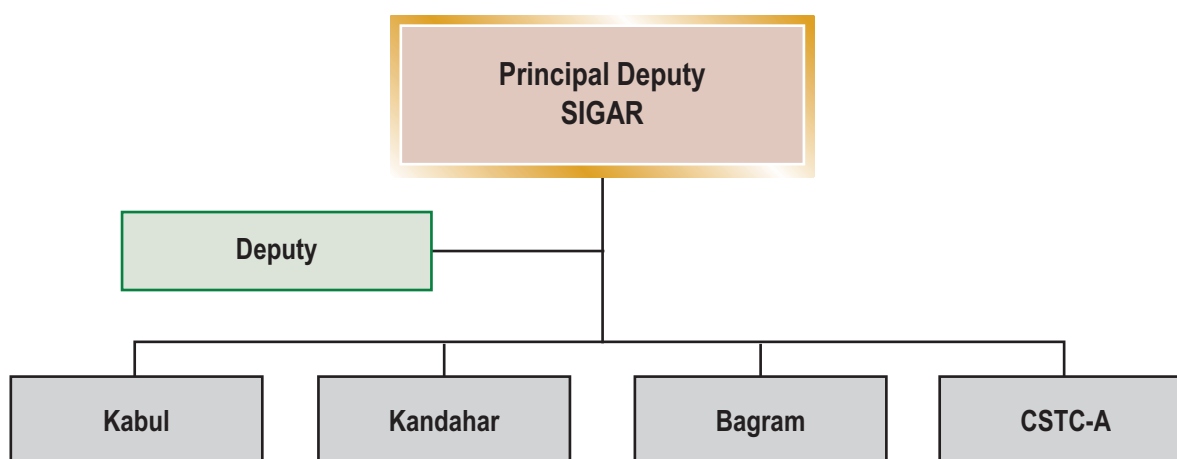


Figure 8 - Afghanistan Office Organizational Chart

In addition to audits, inspections, and investigations, another important part of the SIGAR oversight functions in Afghanistan is a hotline intake and processing system. This hotline will receive, record, and process complaints and allegations. Hotline staff will make initial assessments to determine whether further action is warranted. The Afghanistan hotline is connected to the domestic hotline and enables anyone in Afghanistan—whether a local national, Coalition partner employee, American government employee, or contractor—to make complaints regarding alleged fraud, waste or abuse or other improprieties to SIGAR.

SIGAR Budget

The United States Congress appropriated \$2 million for fourth quarter FY 2008 and an additional \$5 million for FY 2009 from the Supplemental Appropriations for FY 2008. SIGAR submitted its FY 2009 budget in the amount of \$23.2 million. The Congress subsequently appropriated an additional \$9 million under the Consolidated Security, Disaster Assistance, and Continuing Appropriations Act of 2009 for a total of \$16 million in appropriated funds.

Appropriation	Public Law	Appropriated	Made Available	Expires	Amount
Supplemental Appropriations for Fiscal Year 2008, HR2642	P.L. 110-252	6/30/2008	6/30/2008	9/30/2009	\$2,000
Supplemental Appropriations for Fiscal Year 2008, HR2642	P.L. 110-252	6/30/2008	10/1/2008	9/30/2009	\$5,000
Consolidated Security, Disaster Assistance, and Continuing Appropriations Act, 2009	P.L. 110-329	9/30/2008	9/30/2008	9/30/2010	\$9,000
TOTAL					\$16,000

Table 21 - SIGAR Funding Summary (in millions)

While the \$16 million will allow SIGAR to hire approximately 37 full time employees and fund support services, space, and logistical requirements, it falls short of the \$23.2 million originally requested in order to effectively implement the office's mandated oversight activities.

The \$16 million provided limits the detailed assessments, evaluations, and analysis necessary to effectively oversee the \$32 billion in humanitarian and reconstruction aid provided by the U.S. On December 3, 2008 SIGAR formally submitted a request to the Office of Management and Budget for FY 2009 Supplemental funding in the amount of \$7.2 million in an effort to address the organizations resource shortfall.

Joint Announcement Memo

On October 21, 2008, the SIGAR Joint Announcement memo was signed by the Deputy Under Secretary of the State Department and Deputy Secretary of the DoD, respectively. The memo acknowledged the creation of SIGAR in law and as an independent and objective Afghanistan oversight institution, reporting to Congress quarterly. Both Departments noted their support for the SIGAR. The memo included direction to subordinate departments within the agencies to cooperate with and support the implementation of the SIGAR. The memo is provided in Appendix 4.

In this memo, the Deputy Under Secretary of the State Department and Deputy Secretary of the DoD indicated that,

"All Components within the Department of State and the Department of Defense will provide their full cooperation and assistance to the SIGAR as it executes its mission to advance the oversight and accountability of reconstruction activities in Afghanistan, consistent with the statute."¹¹⁵

Inspector General Reform Act of 2008

SIGAR acknowledges the signing of the IG Reform Act on October 14, 2008. As a guide for SIGAR's future operations and authorities the act is provided at Appendix 4.

SIGAR Afghanistan Trips

SIGAR has made four trips to Afghanistan within this reporting period. During these trips, SIGAR staff members established contacts with key Afghan government officials, met with individuals from U.S. government agencies contributing to Afghanistan reconstruction efforts, and procured information relevant to this quarterly report. Additionally, important progress was made in further preparing for the establishment of full-time SIGAR offices in Kabul and other locations in Afghanistan.

Key leaders with whom SIGAR officers met include:

- Attorney General
- Auditor General of the Control and Audit Office
- Chief Administrator of the Supreme Court of Afghanistan
- Chief Justice of the Supreme Court of Afghanistan
- Director of the Independent Directorate of Local Governance
- Minister of Agriculture
- Minister of Counternarcotics
- Minister of Defense
- Ministry of Defense Inspector General
- Minister of Education
- Minister of Energy
- Minister of Finance
- Minister of Interior
- Minister of Justice
- Minister of Public Health

In addition, the SIGAR team also met with the following American agency representatives:

- Commander, CSTC-A
- Commander, ISAF
- DEA
- Defense Attaché Office
- Defense Criminal Investigative Service
- Justice, Senior Legal Advisors
- FBI
- Mission Director, USAID
- State, INL
- State, PRT Director
- Principal Assistant Responsible for Contracting, Afghanistan
- U.S. Ambassador to Afghanistan
- U.S. Army Criminal Investigation Command
- U.S. Embassy, Management Counselor
- U.S. Embassy, Regional Security Officer
- USAID
- USAID, Office of Democracy and Governance
- USAID, Regional IG
- USACE, PRT Director
- USFOR-A, POLMIL Director

The team has also met with several Coalition partners, including:

- British Embassy, Assistant Director of Counternarcotics, British Embassy
- Deputy Special Representative of the Secretary-General, United Nations Assistance Mission to Afghanistan

SIGAR teams have visited the following locations:

- Counternarcotics Justice Center
- Gardez PRT
- Khost PRT
- Kajaki Dam

- Lashkar Ghar PRT
- Mazar-e-Sharif PRT
- Tarin Kowt PRT

SIGAR Hotline

SIGAR has established a hotline for the reporting of potential waste, fraud and abuse. In order to collect information from the general public, U.S. government employees, contractors and locally employed Afghan staff, SIGAR's hotline has a dedicated toll-free U.S.-based 800 telephone number, toll-free fax number, Afghan phone number, U.S. number in Afghanistan, e-mail address, and link on the SIGAR website. To submit an official claim, users can email hotline@sigar.mil or visit <http://www.sigar.mil/hotline/Default.aspx>.

In addition to publication of the hotline's information on the SIGAR website, a hotline poster has been created. The SIGAR hotline poster was created in English for distribution in the U.S. to U.S. government agencies, organizations, and contractors involved in reconstruction efforts in Afghanistan. A second, tri-lingual poster (in Dari, Pashtu, and English) will be created for distribution throughout Afghanistan. In addition, announcements about the hotline on Afghan television and radio are forthcoming.

SIGAR Coordination Efforts

PL 110-181 mandates SIGAR serve as a coordinator of efforts within oversight responsibilities in Afghanistan. Considering the magnitude of the reconstruction effort, oversight is crucial to the efficiency and effectiveness of disbursement of U.S. taxpayer funds and contract execution and management in Afghanistan. SIGAR has also committed to becoming a signatory to the *2009 Consolidated Audit Plan for Southwest Asia* at the next available opportunity (April 2009).

SIGAR understands the critical importance of serving in a coordinating role for the diverse oversight programs related to Afghanistan reconstruction. In order to conduct the office's oversight and coordination responsibilities, SIGAR's senior staff have met with senior officials from key oversight entities, including:

- State OIG senior staff
- USAID OIG senior staff
- DoD IG senior staff
- DoD's Director of the Defense Hotline, the hotline for all of DoD potential complaints, incidents and inquiries

- GAO senior staff
- Special Agent in Charge of the U.S. Army's Criminal Investigation Command Unit in Afghanistan

SIGAR intends to continue in these coordination efforts. SIGAR will schedule meetings with the Office of Inspector General for CENTCOM and USAID's Regional IG for Afghanistan. SIGAR staff deployed to Afghanistan will also engage with U.S. government IG staff.

SIGAR Data Call

In February 2009, SIGAR will request data from appropriate agencies to compile to support the next report to Congress. The focus of the data call is to begin initiatives already presented in Sections II, III, and IV of this report. Specifically requested data includes:

- Continued status update of all appropriations, obligations, and disbursements by agency
- Refined information from DoD IG, State IG, USAID OIG and GAO on follow-up actions to published oversight reports of Afghanistan Reconstruction
- Detailed explanations by entity (USAID, INL, DoD, and State) of unobligated, unobligated, and unexpended appropriated funds for reconstruction of Afghanistan since 2005
- Listing of the amounts and award process of the largest contracts exceeding an amount to be determined later
- Listing of the largest contracts, contractors, and cooperative agreements (cumulative) used by each U.S. government agency and detailed sub-allocation funding data of major appropriated funds

APPENDICIES

Appendix 1 – Select Terms and Definitions

Appendix 2 – Links to Oversight Reports and Websites

Appendix 3 – Joint Announcement Memo

Appendix 4 – Inspector General Reform Act of 2008

Appendix 5 – Acronyms and Abbreviations

Appendix 6 – Endnotes

APPENDIX 1

Select Terms and Definitions

Afghanistan Compact

In January, 2006, 64 countries and 11 international organizations attended the London Conference on Afghanistan and approved the Afghanistan Compact, a political commitment that prescribed how the international community should contribute to Afghanistan's reconstruction. The Compact established the framework for international cooperation with Afghanistan for the next five years. The intent of the Compact was to enable Afghanistan to become more self-reliant, by cooperating with the international community to create conditions ideal for economic and social development. Three critical and interdependent pillars of activity were identified by the Compact: Security, Governance (Rule of Law and Human Rights), and Economic and Social Development. A further cross-cutting component identified the necessity for the elimination of the growing narcotics industry.

Afghanistan Freedom Support Act of 2002 (AFSA)

The AFSA substantially increased the United States' economic, democratic, and military assistance to Afghanistan. It established provisions for U.S. support to the objectives outlined in the Bonn Agreement and outlines the U.S. Government's goals in Afghanistan to be the establishment of a democratic state inhospitable to international terrorism, drug trafficking and narcotics cultivation, at peace with its neighbors; and able to provide its own internal and external security.

Afghanistan Interagency Operations Group (AIOG)

The group provides key decision coordination for U.S. government –funded provincial reconstruction teams in Afghanistan. The group includes representatives from the Department of State, U.S. Agency for International Development, Department of Defense, and other agencies delivering assistance. This formal interagency committee provides a uniform process for making and informing the President of policy-level decisions and for sharing information among agencies. In Afghanistan, U.S. assistance is coordinated through the U.S. embassy country team, although certain funding processes, such as CERP, may be executed at the discretion of the commander.¹¹⁶

Afghanistan Reconstruction Trust Fund (ARTF)

The ARTF is a multi-donor trust fund administered by the World Bank in support of Afghanistan's reconstruction efforts. Since its establishment in 2002, the ARTF has been the main source of pooled financing for the Government of Afghanistan's recurrent budget, but has increasingly also supported priority investments in the Government's reconstruction program.

Afghanistan National Development Strategy (ANDS)

Signed by President Hamid Karzai on April 21, 2008, the ANDS is Afghanistan's "blueprint for the development of Afghanistan;" it contains strategies for improvements in security, governance, economic growth, and poverty reduction. This policy paper was created by the Afghan government and is based on both the UN's Millennium Development Goals and the Afghanistan Compact; it also serves as Afghanistan's

Poverty Reduction Strategy Paper. The ANDS presents the government's vision for Afghanistan in the year 2020 and outlines specific goals within the three pillars outlined in the Afghanistan Compact to be accomplished in the years 2008-2013

Appropriation

The legal authority for federal agencies to incur obligations and to make payments out of the Treasury for specified purposes. Under the rules of both houses, an appropriation act should follow enactment of authorizing legislation. Major types of appropriation acts are regular, supplemental, deficiency, and continuing. Regular appropriation acts are all appropriation acts that are not supplemental, deficiency, or continuing. Currently, regular annual appropriation acts that provide funding for the continued operation of federal departments, agencies, and various government activities are considered by Congress annually. From time to time, supplemental appropriation acts are also enacted. When action on regular appropriation bills is not completed before the beginning of the fiscal year, a continuing resolution may be enacted in a bill or joint resolution to provide funding for the affected agencies for the full year, up to a specified date, or until their regular appropriations are enacted. A deficiency appropriation act provides budget authority to cover obligations incurred in excess of available budget authority.¹¹⁷

Bonn Agreement

The Bonn Conference resulted in the establishment of a process for Afghanistan political reconstruction that included the adoption of a new constitution and called for democratic elections as part of an overarching agreement between various factions of the polity of Afghanistan.

Commander's Emergency Response Program (CERP)

CERP was designed to enable local commanders in Iraq and Afghanistan to respond to urgent humanitarian relief and reconstruction requirements within their areas of responsibility by carrying out programs that will immediately assist the indigenous population.

Commitment

An administrative reservation of allotted funds, or of other funds, in anticipation of their obligation. For federal proprietary accounting, a commitment may also manifest an intent to expend assets (e.g., to provide government social insurance benefits).¹¹⁸

Defense Contract Audit Agency (DCAA)

The Defense Contract Audit Agency under the authority, direction, and control of the Under Secretary of Defense (Comptroller), is responsible for performing all contract audits for the Department of Defense, and providing accounting and financial advisory services regarding contracts and subcontracts to all DoD Components responsible for procurement and contract administration. These services are provided in connection with negotiation, administration, and settlement of contracts and subcontracts. DCAA also provides contract audit services to some other government agencies.

Disbursements

Amounts paid by federal agencies, by cash or cash equivalent, during the fiscal year to liquidate government obligations. "Disbursement" is used interchangeably with the term "outlay." In budgetary usage, gross disbursements represent the amount of checks

issued and cash or other payments made, less refunds received. Net disbursements represent gross disbursements less income collected and credited to the appropriation or fund account, such as amounts received for goods and services provided.¹¹⁹

Fiscal Year (FY)

A period used for calculating annual ("yearly") financial statements in businesses and other organizations. In many jurisdictions, regulatory laws regarding accounting and taxation require such reports once per twelve months, but do not require that the period reported on constitutes a calendar year (i.e., January through December). Fiscal years vary between businesses and countries. The fiscal year is the federal government's accounting period. It begins on October 1 and ends on September 30. For example, fiscal year 2003 began on October 1, 2002 and ended on September 30, 2003.¹²⁰

Foreign Assistance Framework

Current U.S. support to Afghanistan reconstruction is based on the Foreign Assistance Framework, a matrix for funding foreign development. As set forth in the Department of State's Congressional Budget Justification for 2008, the Foreign Assistance Framework is guided by the following five funding objectives: Peace and Security, Governing Justly and Democratically, Investing in People, Economic Growth, and Humanitarian Assistance. The Framework supports the goal of aiding in the development of democratic, well-governed states that respond to the needs of their people, reduce widespread poverty and conduct themselves responsibly in the international system.¹²¹

International Security Assistance Force (ISAF)

ISAF is the NATO mission in Afghanistan. ISAF's key military tasks include assisting the Afghan government in extending its authority across the country, conducting stability and security operations in coordination with the Afghan national security forces; mentoring and supporting the Afghan national army; and supporting Afghan government programs to disarm illegally armed groups.¹²²

Obligations

A definite commitment that creates a legal liability of the government for the payment of goods and services ordered or received, or a legal duty on the part of the United States that could mature into a legal liability by virtue of actions on the part of the other party beyond the control of the United States. Payment may be made immediately or in the future. An agency incurs an obligation, for example, when it places an order, signs a contract, awards a grant, purchases a service, or takes other actions that require the government to make payments to the public or from one government account to another.¹²³

Office of Management and Budget (OMB)

OMB's predominant mission is to assist the President in overseeing the preparation of the federal budget and to supervise its administration in Executive Branch agencies. In helping to formulate the President's spending plans, OMB evaluates the effectiveness of agency programs, policies, and procedures, assesses competing funding demands among agencies, and sets funding priorities. OMB ensures that agency reports, rules, testimony, and proposed legislation are consistent with the President's Budget and with Administration policies. In addition, OMB oversees and coordinates the Administration's procurement, financial management, information,

and regulatory policies. In each of these areas, OMB's role is to help improve administrative management, to develop better performance measures and coordinating mechanisms, and to reduce any unnecessary burdens on the public.¹²⁴

Provincial Reconstruction Teams

A tactic of reconstruction efforts that combines military security with State Department and USAID staff in the field working on reconstruction in an integrated fashion. These teams were designed to provide both security and reconstruction to regions where security concerns would prevent aid workers from operating.

Quick Impact Project (QIP)

The purpose of Quick Impact Project program was to provide USAID officers located at the Provincial Reconstruction Teams with the ability to implement small projects (over 90 percent cost less than \$350,000 per project) that further the core objectives of stability, reconstruction, and building support for the central government of Afghanistan. As of August 2007 over 440 projects have been completed. The majority of these have been relatively small infrastructure projects, such as community irrigation systems, clean water supply, road improvements, small power systems, and the construction or rehabilitation of government buildings, schools, and clinics. In addition to infrastructure, QIP funds have been used to support government capacity building, job placement, micro-finance, gender-related activities, and media projects.¹²⁵

Supplemental Appropriation

Budget authority provided in an appropriations act in addition to regular or continuing appropriations already provided. Supplemental appropriations generally are made to cover emergencies, such as disaster relief, or other needs deemed too urgent to be postponed until the enactment of next year's regular appropriations act.¹²⁶

Unobligated Balance

Funding that has been approved or is available, but not yet committed to any particular purpose.¹²⁷

APPENDIX 2

Links To Oversight Reports and Websites

State OIG

<http://oig.state.gov/>

AGENCY	REPORT TITLE	DATE	REPORT NUMBER	WEB ADDRESS
State OIG	Government-Owned Personal Property Held by Selected Contractors in Afghanistan	September 7, 2008	AUD/IOO-07-48	http://oig.state.gov/documents/organization/98767.pdf
State OIG	Rule-of-Law Programs in Afghanistan	June 3, 2008	ISP-I-08-09	http://oig.state.gov/documents/organization/106946.pdf
State OIG-DoD IG	Interagency Assessment of Counternarcotics Program in Afghanistan	July 7, 2007	ISP-I-07-34 (DoD number IE-2007-005)	http://oig.state.gov/documents/organization/90158.pdf
State OIG-DoD IG	Interagency Assessment of Afghanistan Police Training and Readiness	November 2006	ISP-IOO-07-07 (DoD number IE-2007-001)	http://oig.state.gov/documents/organization/76103.pdf

DoD IG

<http://www.dodig.osd.mil/>

AGENCY	REPORT TITLE	DATE	REPORT NUMBER	WEB ADDRESS
DoD IG	DoD Involvement in Export Enforcement Activities	March 28, 2003	D-2003-070	N/A
DoD IG	Coalition Support Funds	January 16, 2004	D-2004-045	N/A
DoD IG	Emergency Supplemental Funding for the Defense Logistics Agency	May 9, 2005	D-2005-045	N/A
DoD IG	FY 2004 Emergency Supplemental Funding for the Defense Information Systems Agency	April 29, 2005	D-2005-053	N/A
DoD IG	Combined Forces Command-Afghanistan Management Decision Model, Assistance Visit	July 7, 2005	IE-2005-A004	http://www.dodig.mil/Inspections/IE/Reports/Management%20Decision%20Model%20(Afghanistan).pdf
DoD IG	DoD Patient Movement System	July 27, 2005	D-2005-095	http://www.dodig.osd.mil/Audit/reports/FY05/05-095.pdf
DoD IG	Evaluation of Support Provided to Mobilized Army National Guard and U.S. Army Reserve Units	August 5, 2005	IE-2005-003	http://www.dodig.mil/Inspections/IE/Reports/r_Redacted-ie2005_003.pdf
DoD IG	Contracts Awarded to Assist the Global War on Terrorism by the U.S. Army Corps of Engineers	October 14, 2005	D-2006-007	http://www.dodig.mil/Audit/reports/fy06/06-007.pdf
DoD IG- State OIG	Interagency Assessment of Afghanistan Police Training and Readiness	November 14, 2006	IE-2007-001 (State OIG number ISP-IQO-07-07)	http://www.dodig.mil/IGInformation/IGInformationReleases/Interagency%20Assessment%20of%20Afghanistan%20Police%20Training%20&%20Readiness.pdf
DoD IG	Equipment Status of Deployed Forces Within the U.S. Central Command	January 25, 2007	D-2007-049	http://www.dodig.osd.mil/Audit/reports/FY07/07-049.pdf
DoD IG	Implementation of the Commanders' Emergency Response Program in Afghanistan	February 28, 2007	D-2007-064	http://www.dodig.mil/Audit/reports/FY07/07-064.pdf

DoD IG (cont.)

<http://www.dodig.osd.mil/>

DoD IG	Managing Prepositioned Munitions in the U.S. European Command	May 3, 2007	D-2007-090	N/A
DoD IG	Procurement Policy for Armored Vehicles	June 27, 2007	D-2007-107	N/A
DoD IG- State OIG	Interagency Assessment of Counternarcotics Program in Afghanistan	July 2007	IE-2007-005 (State OIG number ISP-I-07-34)	http://www.dodig.mil/Inspections/IE/Reports/Counternarcotics_Pgr_Afghan%20_Final%20Rpt.pdf
DoD IG	Distribution of Funds and the Validity of Obligations for the Management of the Afghanistan Security Forces Fund – Phase I	November 5, 2007	D-2008-012	http://www.dodig.mil/Audit/reports/fy08/08-012.pdf
DoD IG	DoD Use of Global War on Terror Supplemental Funding Provided for Procurement and Research, Development, Test, and Evaluation	November 21, 2007	D-2008-027	http://www.dodig.osd.mil/Audit/reports/FY08/08-027.pdf
DoD IG	Supply Chain Management of Clothing, Individual Equipment, Tools, and Administrative Supplies	December 5, 2007	D-2008-029	http://www.dodig.osd.mil/Audit/reports/fy08/08-029.pdf
DoD IG	Conditional Acceptance and Production of Army Medium Tactical Vehicles in Support of the Global War on Terror	December 21, 2007	D-2008-038	http://www.dodig.osd.mil/Audit/reports/fy08/08-038.pdf
DoD IG	DoD Support to the NATO International Security Assistance Force	February 5, 2008	D-2008-039	http://www.dodig.mil/Audit/reports/fy08/08-039.pdf
DoD IG	Supplemental Funds Used for Medical Support for the Global War on Terror	March 6, 2008	D-2008-059	http://www.dodig.osd.mil/Audit/reports/fy08/08-059.pdf
DoD IG	Contractor Support to the Joint Improvised Explosive Device Defeat Organization in Afghanistan	March 7, 2008	D-2008-056	N/A
DoD IG	Defense Hotline Allegations Concerning the Biometric Identification System for Access Omnibus Contract	March 18, 2008	D-2008-064	http://www.dodig.osd.mil/Audit/reports/fy08/08-064.pdf
DoD IG	Procurement, Distribution, and Use of Body Armor in DoD	March 31, 2008	D-2008-067	N/A

DoD IG (cont.)

<http://www.dodig.osd.mil/>

DoD IG	Planning Armor Requirements for the Family of Medium Tactical Vehicles	May 9, 2008	D-2008-098	http://www.dodig.osd.mil/Audit/reports/fy08/08-067.pdf
DoD IG	DoD/VA Care Transition Process for Service Members Injured in OIF/OEF	June 12, 2008	IE-2008-005	http://www.dodig.mil/IGInformation/IGInformationReleases/DoD%20VA%20Care%20Transition%20Process%20Service%20Members%20Injured%20OIF%20OEF%20508%20tagged%20version.pdf
DoD IG	Internal Controls Over Payments Made in Iraq, Kuwait and Egypt	May 22, 2008	D-2008-098	http://www.dodig.mil/Audit/reports/fy08/08-098.pdf
DoD IG	Defense Hotline Allegations Concerning Contracts Issued by U.S. Army TACOM Life Cycle Management Command to BAE Systems Land and Armaments, Ground Systems Division	July 3, 2008	D-2008-107	http://www.dodig.mil/Audit/reports/fy08/08-107.pdf
DoD IG	Summary of Issues Impacting Operations Iraqi Freedom and Enduring Freedom Reported by Major Oversight Organizations Beginning FY 2003 through FY 2007	July 18, 2008	D-2008-086	http://www.dodig.osd.mil/Audit/reports/fy08/08-086.pdf
DoD IG	Security Over Radio Frequency Identification,	September 19, 2008	D-2008-131	N/A
DoD IG	Payments for Transportation Using PowerTrack®	September 26, 2008	D-2008-132	N/A
DoD IG	Contracts for Supplies Requiring Use of Radio Frequency Identification	September 29, 2008	D-2008-135	http://www.dodig.osd.mil/Audit/reports/fy08/08-135.pdf
DoD IG	Contingency Construction Contracting Procedures Implemented by the Joint Contracting Command Iraq/Afghanistan	September 29, 2008	D-2008-119	http://www.dodig.mil/Audit/reports/fy08/08-119.pdf
DoD IG	Internal Controls Over Army General Fund, Cash and Other Monetary Assets Held Outside of the Continental United States	October 9, 2008	D-2009-003	http://www.dodig.mil/audit/reports/fy09/09-003.pdf
DoD IG	Controls Over the Contractor Common Access Card Life Cycle	October 10, 2008	D-2009-005	http://www.dodig.mil/audit/reports/fy09/09-003.pdf

DoD IG (cont.)<http://www.dodig.osd.mil/>

DoD IG	Small Arms Ammunition Fund Management in Support of the Global War on Terror	October 20, 2008	D-2009-006	http://www.dodig.osd.mil/Audit/reports/fy09/09-006.pdf
DoD IG	Procurement and Use of Non-tactical Vehicles at Bagram Air Field, Afghanistan	October 31, 2008	D-2009-007	http://www.dodig.mil/audit/reports/fy09/09-007.pdf
DoD IG	Combat Search and Rescue Helicopter	December 8, 2008	D-2009-027	N/A
DoD IG	Marine Corps Implementation of the Urgent Universal Need Statement Process for Mine Resistant Ambush Protected Vehicles,	December 8, 2008	D-2009-030	N/A
DoD IG	Afghanistan Security Forces Fund Phase III – Air Force Real Property Accountability	December 29, 2008	D-2009-031	http://www.dodig.osd.mil/Audit/reports/fy09/09-031.pdf

USAID OIG

<http://www.usaid.gov/oig/>

AGENCY	REPORT TITLE	DATE	REPORT NUMBER	WEB ADDRESS
USAID OIG	Risk Assessment of Major Activities Managed by USAID/Afghanistan	March 11, 2003	5-306-03-001-S	http://www.usaid.gov/oig/public/fy03rpts/5-306-03-001-s.pdf
USAID OIG	Review of the Road Project Financed by USAID/Afghanistan's Rehabilitation of Economic Facilities and Services (REFS) Program	November 13, 2003	RIG/M Memorandum 04-002	http://www.usaid.gov/oig/afghan_docs/memorandum_manila_04-0021.pdf
USAID OIG	Second Review of the Road Project Financed by USAID/Afghanistan's Rehabilitation of Economic Facilities and Services (REFS) Program	March 31, 2004	RIG/M Memorandum 04-003	http://www.usaid.gov/oig/afghan_docs/final_rig_memorandum_04-00303-31-04.pdf
USAID OIG	Risk Assessment of Major Activities Managed by USAID Afghanistan	April 15, 2004	5-306-04-002-5	N/A
USAID OIG	Audit of USAID/Afghanistan's Cashiering Operations	January 10, 2006	5-306-06-001-P	http://www.usaid.gov/oig/public/fy06rpts/5-306-06-001-p.pdf
USAID OIG	Audit of the Sustainable Economic Policy and Institutional Reform Support (SEPIRS) Program at USAID/Afghanistan	August 17, 2004	5-306-04-005-P	http://www.usaid.gov/oig/public/fy04rpts/5-306-04-005-p.pdf
USAID OIG	Audit of the Kabul to Kandahar Highway Reconstruction Activities Financed by USAID/Afghanistan's Rehabilitation of Economic Facilities and Services Program	September 21, 2004	5-306-04-006-P	http://www.usaid.gov/oig/public/fy04rpts/5-306-04-006-p.pdf
USAID OIG	Audit of USAID/Afghanistan's School and Clinic Reconstruction Program	March 14, 2005	5-306-05-003-P	http://www.usaid.gov/oig/public/fy05rpts/5-306-05-003-p.pdf
USAID OIG	Audit of USAID/Afghanistan's Primary Education Program	April 14, 2005	5-306-05-005-P	http://www.usaid.gov/oig/public/fy05rpts/5-306-05-005-p.pdf
USAID OIG	Audit of Funds Earmarked by Congress to provide Assistance for Displaced Persons in Afghanistan Rehabilitation of Economic Facilities and Services (REFS)	December 23, 2005	9-306-06-004-P	http://www.usaid.gov/oig/public/fy06rpts/9-306-06-004-p.pdf
USAID OIG	Audit of USAID/Afghanistan's Cashiering Operations	January 10, 2006	5-306-06-001-P	http://www.usaid.gov/oig/public/fy06rpts/5-306-06-001-p.pdf

USAID OIG (cont.)<http://www.usaid.gov/oig/>

USAID OIG	Audit of USAID/Afghanistan's Rebuilding Agricultural Markets Program	March 28, 2006	5-306-06-002-P	http://www.usaid.gov/oig/public/fy06rpts/5-306-06-002-p.pdf
USAID OIG	Audit of USAID/Afghanistan's Reconstruction of the Kandahar-Heart Highway under the Rehabilitation of Economic Facilities and Services (REFS) Program	May 18, 2006	5-306-06-005-P	http://www.usaid.gov/oig/public/fy06rpts/5-306-06-005-p.pdf
USAID OIG	Audit of USAID/Afghanistan's Rural Expansion of Afghanistan's Community-Based Healthcare (REACH) Program	August 16, 2006	5-306-06-007-P	http://www.usaid.gov/oig/public/fy06rpts/5-306-06-007-p.pdf
USAID OIG	Audit of USAID/Afghanistan's School and Health Clinic Reconstruction Activities	August 18, 2006	5-306-06-008-P	http://www.usaid.gov/oig/public/fy06rpts/5-306-06-008-p.pdf
USAID OIG	Audit of USAID/Afghanistan's Alternative Livelihoods Program—Eastern Region	February 13, 2007	5-306-07-002-P	http://www.usaid.gov/oig/public/fy07rpts/5-306-07-002-p.pdf
USAID OIG	Audit of Critical Power Sector Activities Under USAID/Afghanistan's Rehabilitation of Economic Facilities and Services (REFS) Program	May 21, 2007	5-306-07-004-P	http://www.usaid.gov/oig/public/fy07rpts/5-306-07-004-p.pdf
USAID OIG	Audit of USAID/Afghanistan's Urban Water and Sanitation Program	June 7, 2007	5-306-07-006-P	http://www.usaid.gov/oig/public/fy07rpts/5-306-07-006-p.pdf
USAID OIG	Audit of Selected Follow-on Activities under USAID/Afghanistan's Economic Program	August 31, 2007	5-306-07-009-P	http://www.usaid.gov/oig/public/fy07rpts/5-306-07-009-p.pdf
USAID OIG	Audit of USAID/Afghanistan's Agriculture, Rural Investment and Enterprise Strengthening Program	January 22, 2008	5-306-08-001-P	http://www.usaid.gov/oig/public/fy08rpts/5-306-08-001-p.pdf
USAID OIG	Audit of USAID/Afghanistan's Alternative Development Program—Southern Region	March 17, 2008	5-306-08-003-P	http://www.usaid.gov/oig/public/fy08rpts/5-306-08-003-p.pdf
USAID OIG	Audit of USAID/Afghanistan's Small and Medium Enterprise Development Activity	June 23, 2008	5-306-08-006-P	http://www.usaid.gov/oig/public/fy08rpts/5-306-08-006-p.pdf
USAID OIG	Audit of USAID/Afghanistan's Accelerating Sustainable Agriculture Program	August 8, 2008	5-306-08-009-P	http://www.usaid.gov/oig/public/fy08rpts/5-306-08-009-p.pdf
USAID OIG	Audit of USAID/Afghanistan's Capacity Development Program	September 30, 2008	5-306-08-012-P	http://www.usaid.gov/oig/public/fy08rpts/5-306-08-012-p.pdf
USAID OIG	Audit of USAID/Afghanistan's Higher Education Project	December 04, 2008	5-306-09-002-P	http://www.usaid.gov/oig/public/fy09rpts/5-306-09-002-p.pdf

GAO

<http://www.gao.gov/>

AGENCY	REPORT TITLE	DATE	REPORT NUMBER	WEB ADDRESS
GAO	Contingency Contracting: DOD, State, and USAID Contracts and Contractor Personnel in Iraq and Afghanistan	October 1, 2008	GAO-09-19	http://www.gao.gov/new.items/d0919.pdf
GAO	Provincial Reconstruction Teams in Afghanistan and Iraq	October 1, 2008	GAO-09-86R	http://www.gao.gov/new.items/d0986r.pdf
GAO	Afghanistan Reconstruction: Progress Made in Constructing Roads, but Assessments for Determining Impact and a Sustainable Maintenance Program Are Needed	July 8, 2008	GAO-08-689	http://www.gao.gov/new.items/d08689.pdf
GAO	Afghanistan Security: Further Congressional Action May Be Needed to Ensure Completion of a Detailed Plan to Develop and Sustain Capable Afghan National Security Forces	June 18, 2008	GAO-08-661	http://www.gao.gov/new.items/d08661.pdf
GAO	Afghanistan Security: U.S. Efforts to Develop Capable Afghan Police Forces Face Challenges and Need a Coordinated, Detailed Plan to Help Ensure Accountability	June 18, 2008	GAO-08-883T	http://www.gao.gov/new.items/d08883t.pdf
GAO	Questions for the Record Related to the Benefits and Medical Care for Federal Civilian Employees Deployed to Afghanistan and Iraq	October 16, 2007	GAO-08-155R	http://www.gao.gov/new.items/d08155r.pdf
GAO	Securing, Stabilizing, and Reconstructing Afghanistan: Key Issues for Congressional Oversight	May 24, 2007	GAO-07-801SP	http://www.gao.gov/new.items/d07801sp.pdf
GAO	Military Operations: The Department of Defense's Use of Solatia and Condolence Payments in Iraq and Afghanistan	May 23, 2007	GAO-07-699	http://www.gao.gov/new.items/d07699.pdf
GAO	Afghanistan Drug Control: Despite Improved Efforts, Deteriorating Security Threatens Success of U.S. Goals	November 15, 2006	GAO-07-78	http://www.gao.gov/new.items/d0778.pdf

GAO (cont.)

<http://www.gao.gov/>

GAO	Afghanistan Reconstruction: Despite Some Progress, Deteriorating Security and Other Obstacles Continue to Threaten Achievement of U.S. Goals	July 28, 2005	GAO-05-742	http://www.gao.gov/new.items/d05742.pdf
GAO	Afghanistan Security: Efforts to Establish Army and Police Have Made Progress, but Future Plans Need to Be Better Defined	June 30, 2005	GAO-05-575	http://www.gao.gov/new.items/d05575.pdf
GAO	Afghanistan Reconstruction: Deteriorating Security and Limited Resources Have Impeded Progress; Improvements in U.S. Strategy Needed	June 2, 2004	GAO-04-403	http://www.gao.gov/new.items/d04403.pdf
GAO	Foreign Assistance: Observations on Post-Conflict Assistance in Bosnia, Kosovo, and Afghanistan	July 18, 2003	GAO-03-980T	http://www.gao.gov/new.items/d03980t.pdf
GAO	Foreign Assistance: Lack of Strategic Focus and Obstacles to Agricultural Recovery Threaten Afghanistan's Stability	June 30, 2003	GAO-03-607	http://www.gao.gov/new.items/d03607.pdf

APPENDIX 3

Joint Announcement Memo

OCT 21 2008

MEMORANDUM FOR: SEE DISTRIBUTION

SUBJECT: Special Inspector General for Afghanistan Reconstruction

Section 1229 of the National Defense Authorization Act (NDAA) for Fiscal Year 2008 (P.L. 110-181) established the Office of the Special Inspector General for Afghanistan Reconstruction (SIGAR). On May 29, 2008, the President appointed Major General Arnold Fields, USMC (retired), to that position. In this role, Mr. Fields reports directly to both the Secretary of State and the Secretary of Defense.

The SIGAR is charged with providing independent and objective leadership, coordination, and recommendations to promote economy, efficiency, effectiveness; preventing and detecting waste, fraud, and abuse; and providing an independent and objective means of keeping the Secretary of State and the Secretary of Defense fully and currently informed about problems, deficiencies, and corrective actions related to programs, operations, and contracts funded from appropriations and other funds made available for the reconstruction of Afghanistan.

In this role, the SIGAR will be conducting, supervising, and coordinating audits and investigations related to the treatment, handling, and expenditure of funds available for the reconstruction of Afghanistan and the programs, operations, and contracts carried out utilizing such funds. The SIGAR will also have the duties, responsibilities, and authorities of inspectors general as prescribed under the Inspector General Act of 1978 and other duties as provided for in the NDAA for FY 2008. In the execution of these duties, the SIGAR will coordinate with and receive cooperation from the Inspectors General of the Department of State, Department of Defense, and the United States Agency for International Development.

In addition, the SIGAR will appoint Assistant Inspectors General for Audit and Investigations, and may select, appoint, and employ other personnel, experts, and consultants and enter into contracts and other arrangements, as necessary. Further, the SIGAR may seek information or assistance from any Federal Government entity, insofar as is practicable and not in contravention of any existing law. No Department of State or Department of Defense official is to prevent or prohibit the SIGAR from initiating, carrying out, or completing these duties.

The SIGAR is required to provide, to appropriate Congressional committees, quarterly reports summarizing its activities and providing detailed statements of all obligations, expenditures, and revenues associated with reconstruction and rehabilitation activities in Afghanistan. The SIGAR will also submit the same quarterly reports to the Secretaries of State and Defense, who may submit comments to the appropriate Congressional committees on matters covered in the report.

In support of the SIGAR, the Department of State and the Department of Defense shall provide appropriate and adequate office space in appropriate locations in the United States, Afghanistan, and elsewhere as well as the necessary equipment, supplies, and services for the operation of such spaces. Within the Department of Defense, the Secretary of the Army is hereby designated to provide the SIGAR with administrative, logistical, and contracting support

OSD 13585-08

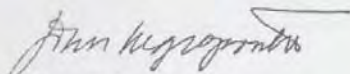


necessary to accomplish his mission. The Heads of the DoD Components are asked to provide additional support and assistance to the Secretary of the Army in the execution of this role consistent with DoD Instruction 4000.19. The Department of State shall undertake actions necessary to effectuate the transfer of funds to a determined SIGAR account from appropriations provided to the Department of State's Office of the Inspector General specifically for transfer to the SIGAR.

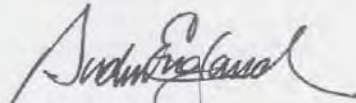
To enhance capacity in support of the SIGAR mission, the Department of Defense and the Department of State will identify to the SIGAR, within 30 days of the date of this memorandum, individuals who are available to be detailed and who are currently performing audit, investigation, or inspection duties, with particular consideration given to those individuals currently performing such functions related to reconstruction programs in Afghanistan. Upon request of the SIGAR, appropriate arrangements will be made to detail individuals to augment both stateside and in-theater operations.

SIGAR will enter into appropriate Memoranda of Agreement with the Departments of State and Defense that are necessary to document and effectuate these support and personnel arrangements.

All Components within the Department of State and the Department of Defense will provide their full cooperation and assistance to the SIGAR as it executes its mission to advance the oversight and accountability of reconstruction activities in Afghanistan, consistent with the statute.



John D. Negroponte
Deputy Secretary of State



Gordon England
Deputy Secretary of Defense

DISTRIBUTION:

Department of Defense

SECRETARIES OF THE MILITARY DEPARTMENTS
 CHAIRMAN OF THE JOINT CHIEFS OF STAFF
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 GENERAL COUNSEL OF THE DEPARTMENT OF DEFENSE
 DIRECTOR, OPERATIONAL TEST AND EVALUATION
 INSPECTOR GENERAL OF THE DEPARTMENT OF DEFENSE
 ASSISTANTS TO THE SECRETARY OF DEFENSE
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 DIRECTOR, NET ASSESSMENT
 DIRECTORS OF THE DEFENSE AGENCIES
 DIRECTORS OF THE DOD FIELD ACTIVITIES

Department of State

EXECUTIVE SECRETARY, DEPARTMENT OF STATE

APPENDIX 4 INSPECTOR GENERAL REFORM ACT OF 2008

PUBLIC LAW 110-409—OCT. 14, 2008

INSPECTOR GENERAL REFORM ACT OF 2008

122 STAT. 4302

PUBLIC LAW 110–409—OCT. 14, 2008

Public Law 110–409
110th Congress

An Act

Oct. 14, 2008
[H.R. 928]

Inspector
General Reform
Act of 2008.
5 USC app. 1
note.

To amend the Inspector General Act of 1978 to enhance the independence of the Inspectors General, to create a Council of the Inspectors General on Integrity and Efficiency, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Inspector General Reform Act of 2008”.

SEC. 2. APPOINTMENT AND QUALIFICATIONS OF INSPECTORS GENERAL.

Section 8G(c) of the Inspector General Act of 1978 (5 U.S.C. App.) is amended by adding at the end “Each Inspector General shall be appointed without regard to political affiliation and solely on the basis of integrity and demonstrated ability in accounting, auditing, financial analysis, law, management analysis, public administration, or investigations.”.

SEC. 3. REMOVAL OF INSPECTORS GENERAL.

President.
Deadline.

(a) **ESTABLISHMENTS.**—Section 3(b) of the Inspector General Act of 1978 (5 U.S.C. App.) is amended by striking the second sentence and inserting “If an Inspector General is removed from office or is transferred to another position or location within an establishment, the President shall communicate in writing the reasons for any such removal or transfer to both Houses of Congress, not later than 30 days before the removal or transfer. Nothing in this subsection shall prohibit a personnel action otherwise authorized by law, other than transfer or removal.”.

Deadline.

(b) **DESIGNATED FEDERAL ENTITIES.**—Section 8G(e) of the Inspector General Act of 1978 (5 U.S.C. App.) is amended by striking “shall promptly communicate in writing the reasons for any such removal or transfer to both Houses of the Congress.” and inserting “shall communicate in writing the reasons for any such removal or transfer to both Houses of Congress, not later than 30 days before the removal or transfer. Nothing in this subsection shall prohibit a personnel action otherwise authorized by law, other than transfer or removal.”.

SEC. 4. PAY OF INSPECTORS GENERAL.

(a) **INSPECTORS GENERAL AT LEVEL III OF EXECUTIVE SCHEDULE.**—

(1) **IN GENERAL.**—Section 3 of the Inspector General Act of 1978 (5 U.S.C. App.), is amended by adding at the end the following:

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“(e) The annual rate of basic pay for an Inspector General (as defined under section 12(3)) shall be the rate payable for level III of the Executive Schedule under section 5314 of title 5, United States Code, plus 3 percent.”.

(2) TECHNICAL AND CONFORMING AMENDMENTS.—Section 5315 of title 5, United States Code, is amended by striking the item relating to each of the following positions:

- (A) Inspector General, Department of Education.
- (B) Inspector General, Department of Energy.
- (C) Inspector General, Department of Health and Human Services.
- (D) Inspector General, Department of Agriculture.
- (E) Inspector General, Department of Housing and Urban Development.
- (F) Inspector General, Department of Labor.
- (G) Inspector General, Department of Transportation.
- (H) Inspector General, Department of Veterans Affairs.
- (I) Inspector General, Department of Homeland Security.
- (J) Inspector General, Department of Defense.
- (K) Inspector General, Department of State.
- (L) Inspector General, Department of Commerce.
- (M) Inspector General, Department of the Interior.
- (N) Inspector General, Department of Justice.
- (O) Inspector General, Department of the Treasury.
- (P) Inspector General, Agency for International Development.
- (Q) Inspector General, Environmental Protection Agency.
- (R) Inspector General, Export-Import Bank.
- (S) Inspector General, Federal Emergency Management Agency.
- (T) Inspector General, General Services Administration.
- (U) Inspector General, National Aeronautics and Space Administration.
- (V) Inspector General, Nuclear Regulatory Commission.
- (W) Inspector General, Office of Personnel Management.
- (X) Inspector General, Railroad Retirement Board.
- (Y) Inspector General, Small Business Administration.
- (Z) Inspector General, Tennessee Valley Authority.
- (AA) Inspector General, Federal Deposit Insurance Corporation.
- (BB) Inspector General, Resolution Trust Corporation.
- (CC) Inspector General, Central Intelligence Agency.
- (DD) Inspector General, Social Security Administration.
- (EE) Inspector General, United States Postal Service.

(3) APPLICABILITY TO OTHER INSPECTORS GENERAL.—

(A) IN GENERAL.—Notwithstanding any other provision of law, the annual rate of basic pay of the Inspector General of the Central Intelligence Agency, the Special Inspector General for Iraq Reconstruction, and the Special Inspector General for Afghanistan Reconstruction shall be that of an Inspector General as defined under section 12(3) of

5 USC app. 3
note.

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the Inspector General Act of 1978 (5 U.S.C. App.) (as amended by section 7(a) of this Act).

(B) PROHIBITION OF CASH BONUS OR AWARDS.—Section 3(f) of the Inspector General Act of 1978 (5 U.S.C. App.) (as amended by section 5 of this Act) shall apply to the Inspectors General described under subparagraph (A).

(4) ADDITIONAL TECHNICAL AND CONFORMING AMENDMENT.—Section 194(b) of the National and Community Service Act of 1990 (42 U.S.C. 12651e(b)) is amended by striking paragraph (3).

5 USC app. 3
note.

(b) INSPECTORS GENERAL OF DESIGNATED FEDERAL ENTITIES.—

(1) IN GENERAL.—Notwithstanding any other provision of law, the Inspector General of each designated Federal entity (as those terms are defined under section 8G of the Inspector General Act of 1978 (5 U.S.C. App.)) shall, for pay and all other purposes, be classified at a grade, level, or rank designation, as the case may be, at or above those of a majority of the senior level executives of that designated Federal entity (such as a General Counsel, Chief Information Officer, Chief Financial Officer, Chief Human Capital Officer, or Chief Acquisition Officer). The pay of an Inspector General of a designated Federal entity (as those terms are defined under section 8G of the Inspector General Act of 1978 (5 U.S.C. App.)) shall be not less than the average total compensation (including bonuses) of the senior level executives of that designated Federal entity calculated on an annual basis.

(2) LIMITATION ON ADJUSTMENT.—

(A) IN GENERAL.—In the case of an Inspector General of a designated Federal entity whose pay is adjusted under paragraph (1), the total increase in pay in any fiscal year resulting from that adjustment may not exceed 25 percent of the average total compensation (including bonuses) of the Inspector General of that entity for the preceding 3 fiscal years.

(B) SUNSET OF LIMITATION.—The limitation under subparagraph (A) shall not apply to any adjustment made in fiscal year 2013 or each fiscal year thereafter.

(c) SAVINGS PROVISION FOR NEWLY APPOINTED INSPECTORS GENERAL.—

Applicability.

(1) IN GENERAL.—The provisions of section 3392 of title 5, United States Code, other than the terms “performance awards” and “awarding of ranks” in subsection (c)(1) of such section, shall apply to career appointees of the Senior Executive Service who are appointed to the position of Inspector General.

(2) NONREDUCTION IN PAY.—Notwithstanding any other provision of law, career Federal employees serving on an appointment made pursuant to statutory authority found other than in section 3392 of title 5, United States Code, shall not suffer a reduction in pay, not including any bonus or performance award, as a result of being appointed to the position of Inspector General.

(d) SAVINGS PROVISION.—Nothing in this section shall have the effect of reducing the rate of pay of any individual serving on the date of enactment of this section as an Inspector General of—

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(1) an establishment as defined under section 12(2) of the Inspector General Act of 1978 (5 U.S.C. App.) (as amended by section 7(a) of this Act);

(2) a designated Federal entity as defined under section 8G(2) of the Inspector General Act of 1978 (5 U.S.C. App.);

(3) a legislative agency for which the position of Inspector General is established by statute; or

(4) any other entity of the Government for which the position of Inspector General is established by statute.

SEC. 5. PROHIBITION OF CASH BONUS OR AWARDS.

Section 3 of the Inspector General Act of 1978 (5 U.S.C. App.) (as amended by section 4 of this Act) is further amended by adding at the end the following:

“(f) An Inspector General (as defined under section 8G(a)(6) or 12(3)) may not receive any cash award or cash bonus, including any cash award under chapter 45 of title 5, United States Code.”.

SEC. 6. SEPARATE COUNSEL TO SUPPORT INSPECTORS GENERAL.

(a) COUNSELS TO INSPECTORS GENERAL OF ESTABLISHMENT.—Section 3 of the Inspector General Act of 1978 (5 U.S.C. App.) (as amended by sections 4 and 5 of this Act) is further amended by adding at the end the following:

“(g) Each Inspector General shall, in accordance with applicable laws and regulations governing the civil service, obtain legal advice from a counsel either reporting directly to the Inspector General or another Inspector General.”.

(b) COUNSELS TO INSPECTORS GENERAL OF DESIGNATED FEDERAL ENTITIES.—Section 8G(g) of the Inspector General Act of 1978 (5 U.S.C. App.) is amended by adding at the end the following:

“(4) Each Inspector General shall—

“(A) in accordance with applicable laws and regulations governing appointments within the designated Federal entity, appoint a Counsel to the Inspector General who shall report to the Inspector General;

Appointments.

“(B) obtain the services of a counsel appointed by and directly reporting to another Inspector General on a reimbursable basis; or

“(C) obtain the services of appropriate staff of the Council of the Inspectors General on Integrity and Efficiency on a reimbursable basis.”.

(c) RULE OF CONSTRUCTION.—Nothing in the amendments made by this section shall be construed to alter the duties and responsibilities of the counsel for any establishment or designated Federal entity, except for the availability of counsel as provided under sections 3(g) and 8G(g) of the Inspector General Act of 1978 (5 U.S.C. App.) (as amended by this section). The Counsel to the Inspector General shall perform such functions as the Inspector General may prescribe.

5 USC app. 3
note.

SEC. 7. ESTABLISHMENT OF COUNCIL OF THE INSPECTORS GENERAL ON INTEGRITY AND EFFICIENCY.

(a) ESTABLISHMENT.—The Inspector General Act of 1978 (5 U.S.C. App.) is amended by redesignating sections 11 and 12 as sections 12 and 13, respectively, and by inserting after section 10 the following:

122 STAT. 4306

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5 USC app. 11.

“SEC. 11. ESTABLISHMENT OF THE COUNCIL OF THE INSPECTORS GENERAL ON INTEGRITY AND EFFICIENCY.**“(a) ESTABLISHMENT AND MISSION.—**

“(1) ESTABLISHMENT.—There is established as an independent entity within the executive branch the Council of the Inspectors General on Integrity and Efficiency (in this section referred to as the ‘Council’).

“(2) MISSION.—The mission of the Council shall be to—

“(A) address integrity, economy, and effectiveness issues that transcend individual Government agencies; and

“(B) increase the professionalism and effectiveness of personnel by developing policies, standards, and approaches to aid in the establishment of a well-trained and highly skilled workforce in the offices of the Inspectors General.

“(b) MEMBERSHIP.—

“(1) IN GENERAL.—The Council shall consist of the following members:

“(A) All Inspectors General whose offices are established under—

“(i) section 2; or

“(ii) section 8G.

“(B) The Inspectors General of the Office of the Director of National Intelligence and the Central Intelligence Agency.

“(C) The Controller of the Office of Federal Financial Management.

“(D) A senior level official of the Federal Bureau of Investigation designated by the Director of the Federal Bureau of Investigation.

“(E) The Director of the Office of Government Ethics.

“(F) The Special Counsel of the Office of Special Counsel.

“(G) The Deputy Director of the Office of Personnel Management.

“(H) The Deputy Director for Management of the Office of Management and Budget.

“(I) The Inspectors General of the Library of Congress, Capitol Police, Government Printing Office, Government Accountability Office, and the Architect of the Capitol.

“(2) CHAIRPERSON AND EXECUTIVE CHAIRPERSON.—

“(A) EXECUTIVE CHAIRPERSON.—The Deputy Director for Management of the Office of Management and Budget shall be the Executive Chairperson of the Council.

“(B) CHAIRPERSON.—The Council shall elect 1 of the Inspectors General referred to in paragraph (1)(A) or (B) to act as Chairperson of the Council. The term of office of the Chairperson shall be 2 years.

“(3) FUNCTIONS OF CHAIRPERSON AND EXECUTIVE CHAIRPERSON.—

“(A) EXECUTIVE CHAIRPERSON.—The Executive Chairperson shall—

“(i) preside over meetings of the Council;

“(ii) provide to the heads of agencies and entities represented on the Council summary reports of the activities of the Council; and

“(iii) provide to the Council such information relating to the agencies and entities represented on

Reports.

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the Council as assists the Council in performing its functions.

“(B) CHAIRPERSON.—The Chairperson shall—

“(i) convene meetings of the Council—

“(I) at least 6 times each year;

“(II) monthly to the extent possible; and

“(III) more frequently at the discretion of the Chairperson;

“(ii) carry out the functions and duties of the Council under subsection (c);

“(iii) appoint a Vice Chairperson to assist in carrying out the functions of the Council and act in the absence of the Chairperson, from a category of Inspectors General described in subparagraph (A)(i), (A)(ii), or (B) of paragraph (1), other than the category from which the Chairperson was elected;

Appointments.

“(iv) make such payments from funds otherwise available to the Council as may be necessary to carry out the functions of the Council;

“(v) select, appoint, and employ personnel as needed to carry out the functions of the Council subject to the provisions of title 5, United States Code, governing appointments in the competitive service, and the provisions of chapter 51 and subchapter III of chapter 53 of such title, relating to classification and General Schedule pay rates;

“(vi) to the extent and in such amounts as may be provided in advance by appropriations Acts, made available from the revolving fund established under subsection (c)(3)(B), or as otherwise provided by law, enter into contracts and other arrangements with public agencies and private persons to carry out the functions and duties of the Council;

Contracts.

“(vii) establish, in consultation with the members of the Council, such committees as determined by the Chairperson to be necessary and appropriate for the efficient conduct of Council functions; and

“(viii) prepare and transmit a report annually on behalf of the Council to the President on the activities of the Council.

Reports.
Deadline.

“(c) FUNCTIONS AND DUTIES OF COUNCIL.—

“(1) IN GENERAL.—The Council shall—

“(A) continually identify, review, and discuss areas of weakness and vulnerability in Federal programs and operations with respect to fraud, waste, and abuse;

“(B) develop plans for coordinated, Governmentwide activities that address these problems and promote economy and efficiency in Federal programs and operations, including interagency and interentity audit, investigation, inspection, and evaluation programs and projects to deal efficiently and effectively with those problems concerning fraud and waste that exceed the capability or jurisdiction of an individual agency or entity;

Plans.

“(C) develop policies that will aid in the maintenance of a corps of well-trained and highly skilled Office of Inspector General personnel;

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Web site.

“(D) maintain an Internet website and other electronic systems for the benefit of all Inspectors General, as the Council determines are necessary or desirable;

Recommendations.

“(E) maintain 1 or more academies as the Council considers desirable for the professional training of auditors, investigators, inspectors, evaluators, and other personnel of the various offices of Inspector General;

“(F) submit recommendations of individuals to the appropriate appointing authority for any appointment to an office of Inspector General described under subsection (b)(1)(A) or (B);

Reports.

“(G) make such reports to Congress as the Chairperson determines are necessary or appropriate; and

“(H) perform other duties within the authority and jurisdiction of the Council, as appropriate.

“(2) ADHERENCE AND PARTICIPATION BY MEMBERS.—To the extent permitted under law, and to the extent not inconsistent with standards established by the Comptroller General of the United States for audits of Federal establishments, organizations, programs, activities, and functions, each member of the Council, as appropriate, shall—

“(A) adhere to professional standards developed by the Council; and

“(B) participate in the plans, programs, and projects of the Council, except that in the case of a member described under subsection (b)(1)(I), the member shall participate only to the extent requested by the member and approved by the Executive Chairperson and Chairperson.

“(3) ADDITIONAL ADMINISTRATIVE AUTHORITIES.—

“(A) INTERAGENCY FUNDING.—Notwithstanding section 1532 of title 31, United States Code, or any other provision of law prohibiting the interagency funding of activities described under subclause (I), (II), or (III) of clause (i), in the performance of the responsibilities, authorities, and duties of the Council—

“(i) the Executive Chairperson may authorize the use of interagency funding for—

“(I) Governmentwide training of employees of the Offices of the Inspectors General;

“(II) the functions of the Integrity Committee of the Council; and

“(III) any other authorized purpose determined by the Council; and

“(ii) upon the authorization of the Executive Chairperson, any department, agency, or entity of the executive branch which has a member on the Council shall fund or participate in the funding of such activities.

“(B) REVOLVING FUND.—

“(i) IN GENERAL.—The Council may—

“(I) establish in the Treasury of the United States a revolving fund to be called the Inspectors General Council Fund; or

“(II) enter into an arrangement with a department or agency to use an existing revolving fund.

“(ii) AMOUNTS IN REVOLVING FUND.—

“(I) IN GENERAL.—Amounts transferred to the Council under this subsection shall be deposited in the revolving fund described under clause (i)(I) or (II).

“(II) TRAINING.—Any remaining unexpended balances appropriated for or otherwise available to the Inspectors General Criminal Investigator Academy and the Inspectors General Auditor Training Institute shall be transferred to the revolving fund described under clause (i)(I) or (II).

“(iii) USE OF REVOLVING FUND.—

“(I) IN GENERAL.—Except as provided under subclause (II), amounts in the revolving fund described under clause (i)(I) or (II) may be used to carry out the functions and duties of the Council under this subsection.

“(II) TRAINING.—Amounts transferred into the revolving fund described under clause (i)(I) or (II) may be used for the purpose of maintaining any training academy as determined by the Council.

“(iv) AVAILABILITY OF FUNDS.—Amounts in the revolving fund described under clause (i)(I) or (II) shall remain available to the Council without fiscal year limitation.

“(C) SUPERSEDING PROVISIONS.—No provision of law enacted after the date of enactment of this subsection shall be construed to limit or supersede any authority under subparagraph (A) or (B), unless such provision makes specific reference to the authority in that paragraph.

“(4) EXISTING AUTHORITIES AND RESPONSIBILITIES.—The establishment and operation of the Council shall not affect—

“(A) the role of the Department of Justice in law enforcement and litigation;

“(B) the authority or responsibilities of any Government agency or entity; and

“(C) the authority or responsibilities of individual members of the Council.

“(d) INTEGRITY COMMITTEE.—

“(1) ESTABLISHMENT.—The Council shall have an Integrity Committee, which shall receive, review, and refer for investigation allegations of wrongdoing that are made against Inspectors General and staff members of the various Offices of Inspector General described under paragraph (4)(C).

“(2) MEMBERSHIP.—The Integrity Committee shall consist of the following members:

“(A) The official of the Federal Bureau of Investigation serving on the Council, who shall serve as Chairperson of the Integrity Committee, and maintain the records of the Committee.

“(B) Four Inspectors General described in subparagraph (A) or (B) of subsection (b)(1) appointed by the Chairperson of the Council, representing both establishments and designated Federal entities (as that term is defined in section 8G(a)).

“(C) The Special Counsel of the Office of Special Counsel.

“(D) The Director of the Office of Government Ethics.

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“(3) LEGAL ADVISOR.—The Chief of the Public Integrity Section of the Criminal Division of the Department of Justice, or his designee, shall serve as a legal advisor to the Integrity Committee.

“(4) REFERRAL OF ALLEGATIONS.—

“(A) REQUIREMENT.—An Inspector General shall refer to the Integrity Committee any allegation of wrongdoing against a staff member of the office of that Inspector General, if—

“(i) review of the substance of the allegation cannot be assigned to an agency of the executive branch with appropriate jurisdiction over the matter; and

“(ii) the Inspector General determines that—

“(I) an objective internal investigation of the allegation is not feasible; or

“(II) an internal investigation of the allegation may appear not to be objective.

“(B) DEFINITION.—In this paragraph the term ‘staff member’ means any employee of an Office of Inspector General who—

“(i) reports directly to an Inspector General; or

“(ii) is designated by an Inspector General under subparagraph (C).

Deadline.

“(C) DESIGNATION OF STAFF MEMBERS.—Each Inspector General shall annually submit to the Chairperson of the Integrity Committee a designation of positions whose holders are staff members for purposes of subparagraph (B).

“(5) REVIEW OF ALLEGATIONS.—The Integrity Committee shall—

“(A) review all allegations of wrongdoing the Integrity Committee receives against an Inspector General, or against a staff member of an Office of Inspector General described under paragraph (4)(C);

“(B) refer any allegation of wrongdoing to the agency of the executive branch with appropriate jurisdiction over the matter; and

“(C) refer to the Chairperson of the Integrity Committee any allegation of wrongdoing determined by the Integrity Committee under subparagraph (A) to be potentially meritorious that cannot be referred to an agency under subparagraph (B).

“(6) AUTHORITY TO INVESTIGATE ALLEGATIONS.—

“(A) REQUIREMENT.—The Chairperson of the Integrity Committee shall cause a thorough and timely investigation of each allegation referred under paragraph (5)(C) to be conducted in accordance with this paragraph.

“(B) RESOURCES.—At the request of the Chairperson of the Integrity Committee, the head of each agency or entity represented on the Council—

“(i) may provide resources necessary to the Integrity Committee; and

“(ii) may detail employees from that agency or entity to the Integrity Committee, subject to the control and direction of the Chairperson, to conduct an investigation under this subsection.

“(7) PROCEDURES FOR INVESTIGATIONS.—

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“(A) STANDARDS APPLICABLE.—Investigations initiated under this subsection shall be conducted in accordance with the most current Quality Standards for Investigations issued by the Council or by its predecessors (the President’s Council on Integrity and Efficiency and the Executive Council on Integrity and Efficiency).

“(B) ADDITIONAL POLICIES AND PROCEDURES.—

“(i) ESTABLISHMENT.—The Integrity Committee, in conjunction with the Chairperson of the Council, shall establish additional policies and procedures necessary to ensure fairness and consistency in—

“(I) determining whether to initiate an investigation;

“(II) conducting investigations;

“(III) reporting the results of an investigation; and

“(IV) providing the person who is the subject of an investigation with an opportunity to respond to any Integrity Committee report.

“(ii) SUBMISSION TO CONGRESS.—The Council shall submit a copy of the policies and procedures established under clause (i) to the congressional committees of jurisdiction.

“(C) REPORTS.—

“(i) POTENTIALLY MERITORIOUS ALLEGATIONS.—For allegations described under paragraph (5)(C), the Chairperson of the Integrity Committee shall make a report containing the results of the investigation of the Chairperson and shall provide such report to members of the Integrity Committee.

“(ii) ALLEGATIONS OF WRONGDOING.—For allegations referred to an agency under paragraph (5)(B), the head of that agency shall make a report containing the results of the investigation and shall provide such report to members of the Integrity Committee.

“(8) ASSESSMENT AND FINAL DISPOSITION.—

“(A) IN GENERAL.—With respect to any report received under paragraph (7)(C), the Integrity Committee shall—

“(i) assess the report;

“(ii) forward the report, with the recommendations of the Integrity Committee, including those on disciplinary action, within 30 days (to the maximum extent practicable) after the completion of the investigation, to the Executive Chairperson of the Council and to the President (in the case of a report relating to an Inspector General of an establishment or any employee of that Inspector General) or the head of a designated Federal entity (in the case of a report relating to an Inspector General of such an entity or any employee of that Inspector General) for resolution; and

“(iii) submit to the Committee on Government Oversight and Reform of the House of Representatives, the Committee on Homeland Security and Governmental Affairs of the Senate, and other congressional committees of jurisdiction an executive summary of such report and recommendations within 30 days after

Deadline.

Executive summary.
Deadline.

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Reports.

the submission of such report to the Executive Chairperson under clause (ii).

“(B) DISPOSITION.—The Executive Chairperson of the Council shall report to the Integrity Committee the final disposition of the matter, including what action was taken by the President or agency head.

“(9) ANNUAL REPORT.—The Council shall submit to Congress and the President by December 31 of each year a report on the activities of the Integrity Committee during the preceding fiscal year, which shall include the following:

“(A) The number of allegations received.

“(B) The number of allegations referred to other agencies, including the number of allegations referred for criminal investigation.

“(C) The number of allegations referred to the Chairperson of the Integrity Committee for investigation.

“(D) The number of allegations closed without referral.

“(E) The date each allegation was received and the date each allegation was finally disposed of.

“(F) In the case of allegations referred to the Chairperson of the Integrity Committee, a summary of the status of the investigation of the allegations and, in the case of investigations completed during the preceding fiscal year, a summary of the findings of the investigations.

“(G) Other matters that the Council considers appropriate.

“(10) REQUESTS FOR MORE INFORMATION.—With respect to paragraphs (8) and (9), the Council shall provide more detailed information about specific allegations upon request from any of the following:

“(A) The chairperson or ranking member of the Committee on Homeland Security and Governmental Affairs of the Senate.

“(B) The chairperson or ranking member of the Committee on Oversight and Government Reform of the House of Representatives.

“(C) The chairperson or ranking member of the congressional committees of jurisdiction.

“(11) NO RIGHT OR BENEFIT.—This subsection is not intended to create any right or benefit, substantive or procedural, enforceable at law by a person against the United States, its agencies, its officers, or any person.”.

5 USC 1211
note.

(b) ALLEGATIONS OF WRONGDOING AGAINST SPECIAL COUNSEL OR DEPUTY SPECIAL COUNSEL.—

(1) DEFINITIONS.—In this section—

(A) the term “Integrity Committee” means the Integrity Committee established under section 11(d) of the Inspector General Act of 1978 (5 U.S.C. App), as amended by this Act; and

(B) the term “Special Counsel” refers to the Special Counsel appointed under section 1211(b) of title 5, United States Code.

(2) AUTHORITY OF INTEGRITY COMMITTEE.—

(A) IN GENERAL.—An allegation of wrongdoing against the Special Counsel or the Deputy Special Counsel may be received, reviewed, and referred for investigation by the Integrity Committee to the same extent and in the

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same manner as in the case of an allegation against an Inspector General (or a member of the staff of an Office of Inspector General), subject to the requirement that the Special Counsel recuse himself or herself from the consideration of any allegation brought under this paragraph.

(B) COORDINATION WITH EXISTING PROVISIONS OF LAW.—This subsection does not eliminate access to the Merit Systems Protection Board for review under section 7701 of title 5, United States Code. To the extent that an allegation brought under this subsection involves section 2302(b)(8) of that title, a failure to obtain corrective action within 120 days after the date on which that allegation is received by the Integrity Committee shall, for purposes of section 1221 of such title, be considered to satisfy section 1214(a)(3)(B) of that title.

Deadline.

(3) REGULATIONS.—The Integrity Committee may prescribe any rules or regulations necessary to carry out this subsection, subject to such consultation or other requirements as might otherwise apply.

(c) EFFECTIVE DATE AND EXISTING EXECUTIVE ORDERS.—

(1) COUNCIL.—Not later than 180 days after the date of the enactment of this Act, the Council of the Inspectors General on Integrity and Efficiency established under this section shall become effective and operational.

Deadline.
5 USC app. 11
note.

(2) EXECUTIVE ORDERS.—Executive Order No. 12805, dated May 11, 1992, and Executive Order No. 12933, dated March 21, 1996 (as in effect before the date of the enactment of this Act) shall have no force or effect on and after the earlier of—

Termination
date.
31 USC 501
note.

(A) the date on which the Council of the Inspectors General on Integrity and Efficiency becomes effective and operational as determined by the Executive Chairperson of the Council; or

(B) the last day of the 180-day period beginning on the date of enactment of this Act.

(d) TECHNICAL AND CONFORMING AMENDMENTS.—

(1) INSPECTOR GENERAL ACT OF 1978.—The Inspector General Act of 1978 (5 U.S.C. App.) is amended—

(A) in sections 2(1), 4(b)(2), and 8G(a)(1)(A) by striking “section 11(2)” each place it appears and inserting “section 12(2)”; and

(B) in section 8G(a), in the matter preceding paragraph (1), by striking “section 11” and inserting “section 12”.

5 USC app. 8G.

(2) SEPARATE APPROPRIATIONS ACCOUNT.—Section 1105(a) of title 31, United States Code, is amended by striking the first paragraph (33) and inserting the following:

“(33) a separate appropriation account for appropriations for the Council of the Inspectors General on Integrity and Efficiency, and, included in that account, a separate statement of the aggregate amount of appropriations requested for each academy maintained by the Council of the Inspectors General on Integrity and Efficiency.”.

SEC. 8. SUBMISSION OF BUDGET REQUESTS TO CONGRESS.

Section 6 of the Inspector General Act of 1978 (5 U.S.C. App.) is amended by adding at the end the following:

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“(f)(1) For each fiscal year, an Inspector General shall transmit a budget estimate and request to the head of the establishment or designated Federal entity to which the Inspector General reports. The budget request shall specify the aggregate amount of funds requested for such fiscal year for the operations of that Inspector General and shall specify the amount requested for all training needs, including a certification from the Inspector General that the amount requested satisfies all training requirements for the Inspector General’s office for that fiscal year, and any resources necessary to support the Council of the Inspectors General on Integrity and Efficiency. Resources necessary to support the Council of the Inspectors General on Integrity and Efficiency shall be specifically identified and justified in the budget request.

“(2) In transmitting a proposed budget to the President for approval, the head of each establishment or designated Federal entity shall include—

“(A) an aggregate request for the Inspector General;

“(B) amounts for Inspector General training;

“(C) amounts for support of the Council of the Inspectors General on Integrity and Efficiency; and

“(D) any comments of the affected Inspector General with respect to the proposal.

President.

“(3) The President shall include in each budget of the United States Government submitted to Congress—

“(A) a separate statement of the budget estimate prepared in accordance with paragraph (1);

“(B) the amount requested by the President for each Inspector General;

“(C) the amount requested by the President for training of Inspectors General;

“(D) the amount requested by the President for support for the Council of the Inspectors General on Integrity and Efficiency; and

“(E) any comments of the affected Inspector General with respect to the proposal if the Inspector General concludes that the budget submitted by the President would substantially inhibit the Inspector General from performing the duties of the office.”.

SEC. 9. SUBPOENA POWER.

Section 6(a)(4) of the Inspector General Act of 1978 (5 U.S.C. App.) is amended—

(1) by inserting “in any medium (including electronically stored information, as well as any tangible thing)” after “other data”; and

(2) by striking “subpena” and inserting “subpoena”.

SEC. 10. PROGRAM FRAUD CIVIL REMEDIES ACT.

Section 3801(a)(1) of title 31, United States Code, is amended—

(1) in subparagraph (D), by striking “and” after the semicolon;

(2) in subparagraph (E), by striking the period and inserting “; and”; and

(3) by adding at the end the following:

“(F) a designated Federal entity (as such term is defined under section 8G(a)(2) of the Inspector General Act of 1978);”.

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SEC. 11. LAW ENFORCEMENT AUTHORITY FOR DESIGNATED FEDERAL ENTITIES.

Section 6(e) of the Inspector General Act of 1978 (5 U.S.C. App.) is amended—

(1) in paragraph (1) by striking “appointed under section 3”; and

(2) by adding at the end the following:

“(9) In this subsection, the term ‘Inspector General’ means an Inspector General appointed under section 3 or an Inspector General appointed under section 8G.”.

SEC. 12. APPLICATION OF SEMIANNUAL REPORTING REQUIREMENTS WITH RESPECT TO INSPECTION REPORTS AND EVALUATION REPORTS.

Section 5 of the Inspector General Act of 1978 (5 U.S.C. App.) is amended—

(1) in each of subsections (a)(6), (a)(8), (a)(9), (b)(2), and (b)(3)—

(A) by inserting “, inspection reports, and evaluation reports” after “audit reports” the first place it appears; and

(B) by striking “audit” the second place it appears; and

(2) in subsection (a)(10) by inserting “, inspection reports, and evaluation reports” after “audit reports”.

SEC. 13. INFORMATION ON WEBSITES OF OFFICES OF INSPECTORS GENERAL.

(a) IN GENERAL.—The Inspector General Act of 1978 (5 U.S.C. App.) is amended by inserting after section 8K the following:

“SEC. 8L. INFORMATION ON WEBSITES OF OFFICES OF INSPECTORS GENERAL.

“(a) DIRECT LINKS TO INSPECTORS GENERAL OFFICES.—

“(1) IN GENERAL.—Each agency shall establish and maintain on the homepage of the website of that agency, a direct link to the website of the Office of the Inspector General of that agency.

“(2) ACCESSIBILITY.—The direct link under paragraph (1) shall be obvious and facilitate accessibility to the website of the Office of the Inspector General.

“(b) REQUIREMENTS FOR INSPECTORS GENERAL WEBSITES.—

“(1) POSTING OF REPORTS AND AUDITS.—The Inspector General of each agency shall—

“(A) not later than 3 days after any report or audit (or portion of any report or audit) is made publicly available, post that report or audit (or portion of that report or audit) on the website of the Office of Inspector General; and

“(B) ensure that any posted report or audit (or portion of that report or audit) described under subparagraph (A)—

“(i) is easily accessible from a direct link on the homepage of the website of the Office of the Inspector General;

“(ii) includes a summary of the findings of the Inspector General; and

“(iii) is in a format that—

“(I) is searchable and downloadable; and

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“(II) facilitates printing by individuals of the public accessing the website.

“(2) REPORTING OF FRAUD, WASTE, AND ABUSE.—

“(A) IN GENERAL.—The Inspector General of each agency shall establish and maintain a direct link on the homepage of the website of the Office of the Inspector General for individuals to report fraud, waste, and abuse. Individuals reporting fraud, waste, or abuse using the direct link established under this paragraph shall not be required to provide personally identifying information relating to that individual.

“(B) ANONYMITY.—The Inspector General of each agency shall not disclose the identity of any individual making a report under this paragraph without the consent of the individual unless the Inspector General determines that such a disclosure is unavoidable during the course of the investigation.”

(b) REPEAL.—Section 746(b) of the Financial Services and General Government Appropriations Act, 2008 (5 U.S.C. App. note; 121 Stat. 2034) is repealed.

Deadline.
5 USC app. 8L
note.

(c) IMPLEMENTATION.—Not later than 180 days after the date of enactment of this Act, the head of each agency and the Inspector General of each agency shall implement the amendment made by this section.

SEC. 14. OTHER ADMINISTRATIVE AUTHORITIES.

(a) IN GENERAL.—Section 6(d) of the Inspector General Act of 1978 (5 U.S.C. App.) is amended to read as follows:

Applicability.

“(d)(1)(A) For purposes of applying the provisions of law identified in subparagraph (B)—

“(i) each Office of Inspector General shall be considered to be a separate agency; and

“(ii) the Inspector General who is the head of an office referred to in clause (i) shall, with respect to such office, have the functions, powers, and duties of an agency head or appointing authority under such provisions.

“(B) This paragraph applies with respect to the following provisions of title 5, United States Code:

“(i) Subchapter II of chapter 35.

“(ii) Sections 8335(b), 8336, 8344, 8414, 8468, and 8425(b).

“(iii) All provisions relating to the Senior Executive Service (as determined by the Office of Personnel Management), subject to paragraph (2).

“(2) For purposes of applying section 4507(b) of title 5, United States Code, paragraph (1)(A)(ii) shall be applied by substituting ‘the Council of the Inspectors General on Integrity and Efficiency (established by section 11 of the Inspector General Act) shall’ for ‘the Inspector General who is the head of an office referred to in clause (i) shall, with respect to such office,’.”

(b) AUTHORITY OF TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION TO PROTECT INTERNAL REVENUE SERVICE EMPLOYEES.—Section 8D(k)(1)(C) of the Inspector General Act of

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1978 (5 U.S.C. App.) is amended by striking “physical security” and inserting “protection to the Commissioner of Internal Revenue”.

Approved October 14, 2008.

LEGISLATIVE HISTORY—H.R. 928 (S. 2324):

HOUSE REPORTS: No. 110–354 (Comm. on Oversight and Government Reform).

SENATE REPORTS: No. 110–262 accompanying S. 2324 (Comm. on Homeland Security and Governmental Affairs).

CONGRESSIONAL RECORD:

Vol. 153 (2007): Oct. 3, considered and passed House.

Vol. 154 (2008): Sept. 24, considered and passed Senate, amended.

Sept. 25, 27, House considered and concurred in Senate amendment.

WEEKLY COMPILATION OF PRESIDENTIAL DOCUMENTS, Vol. 44 (2008):

Oct. 14, Presidential statement.

APPENDIX 5

Acronyms and Abbreviations

AFSA	Afghanistan Freedom Support Act
ANDS	Afghan National Development Strategy
ANSF	Afghan National Security Forces
ASFF	Afghanistan Security Forces Fund
BBG	Broadcasting Board of Governors
CDC MRE	Center for Disease Control Mine Risk Education
CENTCOM	United States Central Command
CERP	Commanders' Emergency Response Program
CFC-A	Combined Forces Command - Afghanistan
CJTF-101	Combined Joint Task Force - 101
CSH	Child Survival and Health
CSTC - A	Combined Security Transition Command - Afghanistan
DC&P	Disease Control and Prevention
DEA	Drug Enforcement Administration
DEA CN	Drug Enforcement Administration Counternarcotics
DoD	Department of Defense
DoD CN	Department of Defense Counternarcotics
DoD E&EE	Department of Defense Emergency and Extraordinary Expense
DoD IG	Department of Defense Inspector General
DoD OMA	Department of Defense Operations and Maintenance
DoD T&E	Department of Defense Train and Equip
DRT	District Reconstruction Team
ePRT	Embedded Provincial Reconstruction Team
ERMA	Emergency Refugee and Migration Assistance
ESF	Economic Support Funds
FBI	Federal Bureau of Investigations
FMF	Foreign Military Financing
FSA	Freedom Support Act
FY	Fiscal year
GAO	Government Accountability Office
GHAJ	Greater Horn of Africa Initiative
GIRoA	Government of the Islamic Republic of Afghanistan
GWOT	Global War on Terrorism
IDA	International Disaster Assistance
IG	Inspector General
IMET	International Military and Educational Training
INCLE	International Narcotics Control and Law Enforcement
INL	Bureau of International Narcotics and Law Enforcement
IO&P	International Organizations and Programs
ISAF	International Security Assistance Force

JFC - Brunssum	Joint Forces Command Brunssum
LGCD	Local Governance and Community Development
MRA	Migration and Refugee Assistance
NADR – ATA	Non-proliferation, Anti-terrorism, Demining, and Related Programs – Anti-Terrorism Assistance
NADR – CTF	Non-proliferation, Anti-terrorism, Demining, and Related Programs – Counterterrorism Finance
NADR – EXBS	Non-proliferation, Anti-terrorism, Demining, and Related Programs – Export and Border Security
NADR - HD	Non-proliferation, Anti-terrorism, Demining, and Related Programs – Humanitarian Demining
NADR – NDS	Non-proliferation, Anti-terrorism, Demining, and Related Programs – Non-Proliferation and Disarmament
NADR – SALW	Non-proliferation, Anti-terrorism, Demining, and Related Programs – Small Arms Light Weapons
NADR – TIP	Non-proliferation, Anti-terrorism, Demining, and Related Programs – Terrorist Interdiction Program
NATO	North Atlantic Trade Organization
NDAA	National Defense Appropriations Act
OEF	Operation Enduring Freedom
OHDAAC	Overseas Humanitarian Disaster and Civic Aid
OIG	Office of the Inspector General
OMB	Office of Management and Budget
OTI	Office of Transition Initiatives
PDIG	Principal Deputy Inspector General
PKO	Peacekeeping operations
PRT	Provincial Reconstruction Team
PRT ESC	PRT Executive Steering Committee
PST	Provincial Support Team
QIP	Quick impact projects
RC East	Regional Command East
RLC	Regional Logistic Center
ROL	Rule of law
SHAPE	Supreme Headquarters Allied Powers in Europe
SIGAR	Special Inspector for Afghanistan Reconstruction
State	Department of State
State OIG	Department of State Office of the Inspector General
TTA	Treasury Technical Assistance
UN	United Nations
USACE	United States Army Corps of Engineers
USAID	United States Agency for International Development
USAID OE	United States Agency for International Development Operating Expense
USAID OIG	United States Agency for International Development Office of the Inspector General

USDA	United States Department of Agriculture
USFOR - A	United States Forces - Afghanistan
USG	United States government

APPENDIX 6 Endnotes

¹ National Defense Authorization Act for Fiscal Year 2008. (2008). Pub. L. no. 110-181, Sec. 1229.

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⁴ *The Bonn Agreement*. (2001). Retrieved from <http://www.mfa.gov.af/Documents/ImportantDoc/The%20Bonn%20Agreement.pdf>

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⁶ *Afghanistan National Development Strategy*. (2008). Retrieved from http://www.embassyofafghanistan.org/documents/Afghanistan_national_development_strategy_eng.pdf

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- ²³ Department of Defense. *Defense Hotline*. Retrieved January 5, 2008 from <http://www.dodig.osd.mil/HOTLINE/hotline1.htm>
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